

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 4/23/2007 | Beaver, William  | Sr Associate | United States | ITGC Framework                 | 1.5   | \$130.00 | \$195.00   | 0407F0599: Worked on updating the ITGC Framework for 2007.   |
| 4/23/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 4.1   | \$165.00 | \$676.50   | 0407F0858: Supported security testing for new role design.   |
| 4/23/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 2.9   | \$165.00 | \$478.50   | 0407F0857: Supported security testing for new role design.   |
| 4/23/2007 | Cummins, Nathan  | Associate    | United States | Delphi - Travel                | 0.3   | \$165.00 | \$41.25    | 0407F0859: Travel from Chicago O'Hare to Delphi - Dayton (.5hr. * 50%).                                      |
| 4/23/2007 | Decker, Brian    | Partner      | United States | Project management             | 2.3   | \$390.00 | \$897.00   | 0407F0886: Review of 2007 scoping and timeline including consideration of testing and staffing implications. |
| 4/23/2007 | Decker, Brian    | Partner      | United States | Project management             | 1.0   | \$390.00 | \$390.00   | 0407F0885: Review of project status with Bayles (Delphi).  |
| 4/23/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 6.0   | \$180.00 | \$1,080.00 | 0407F0959: Third Interim & Finances Oct-Dec 2006 time reconciliation.  |
| 4/23/2007 | Eckroth, Jenae   | Associate    | United States | Delphi - Travel                | 1.0   | \$180.00 | \$180.00   | 0407F0960: Travel from Cedar Rapids, Iowa to Troy, Michigan (2hrs. * 50%).                                   |
| 4/23/2007 | Eyman, Genevieve | Associate    | United States | Preparation of fee application | 3.3   | \$95.00  | \$313.50   | 0407F1030: Contacted individuals regarding time descriptions for March and updated spreadsheet.              |
| 4/23/2007 | Eyman, Genevieve | Associate    | United States | Project management             | 1.2   | \$95.00  | \$114.00   | 0407F1032: E-mails and correspondence related to Delphi, responding to requests and questions.               |
| 4/23/2007 | Eyman, Genevieve | Associate    | United States | Preparation of fee application | 1.1   | \$95.00  | \$104.50   | 0407F1031: Further researched expenses for February, obtaining court required documentation.                 |
| 4/23/2007 | Eyman, Genevieve | Associate    | United States | Project management             | 0.9   | \$95.00  | \$85.50    | 0407F1033: Researched Employment and Retention document for B Decker.  |
| 4/23/2007 | Fatima, Subia    | Associate    | United States | Revenue                        | 4.1   | \$110.00 | \$451.00   | 0407F1129: Document results from PN1 for proper sales procedures. Control B7.                                |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|----------|---|
| 4/23/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.9   | \$110.00 | \$429.00 | 0407F1130: Document results from PN1 test for proper sales procedures. Control H2.  |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 3.0   | \$280.00 | \$840.00 | 0407F1236: Review and begin to build formulas to cut/paste Corporate controls into the final format.  |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel     | 1.3   | \$280.00 | \$364.00 | 0407F1230: Travel during Delphi business hours (2.6hrs. * 50%).   |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.9   | \$280.00 | \$252.00 | 0407F1232: Meeting with C Adams (Delphi), M Fawcett (Delphi) on Certus (client system) add-ins. Plus follow-up from meeting.                          |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.8   | \$280.00 | \$224.00 | 0407F1233: Read and respond to both Certus (client system) and CARS e-mail.   |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.7   | \$280.00 | \$196.00 | 0407F1235: Review and x-ref final corporate controls framework provided by Candice Adams.   |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00 | 0407F1231: Prep for meeting on Certus (client system) Add-in.   |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.4   | \$280.00 | \$112.00 | 0407F1237: Review project status, closed controls, and potential reporting issue with closed controls with R Shehi (PwC).                             |
| 4/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.4   | \$280.00 | \$112.00 | 0407F1234: Work with M Sakowski (Delphi) to resolve access issues for D Hoerger (HMC).  |
| 4/23/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.6   | \$130.00 | \$338.00 | 0407F1318: 2007 Testing of SAP Controls.  |
| 4/23/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 1.5   | \$130.00 | \$195.00 | 0407F1317: 2007 Testing of SAP Controls.  |
| 4/23/2007 | Johnson, Theresa    | Manager      | United States | Project management  | 5.4   | \$165.00 | \$891.00 | 0407F1515: Drafting of 2007 validation plans and review of engagement details and flow for hours incurred by team members working on Delphi projects. |

| Date      | Name             | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|----------------|-------------------------------------|-------|----------|------------|---|
| 4/23/2007 | Johnson, Theresa | Manager      | United States  | Project management                  | 2.7   | \$165.00 | \$445.50   | 0407F1516: Continued drafting of 2007 validation plans and review of engagement details and flow for hours incurred by team members working on Delphi projects. |
| 4/23/2007 | Keener, Stuart   | Associate    | United States  | Other                               | 0.4   | \$95.00  | \$38.00    | 0407F1539: Continued reporting requirements based on new reports from previous day's meeting.   |
| 4/23/2007 | King, Langdon    | Sr Associate | United States  | Role Redesign                       | 1.5   | \$200.00 | \$300.00   | 0407F1601: Prepared documents for what items we needed completed by IT dept.  |
| 4/23/2007 | King, Langdon    | Sr Associate | United States  | Delphi - Travel                     | 0.5   | \$200.00 | \$100.00   | 0407F1600: Travel to Dayton (1hr. * 50%).   |
| 4/23/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.5   | \$175.00 | \$787.50   | 0407F1721: Facilitation of the SOX 302 certification for Delphi EMEA A Europe.  |
| 4/23/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.5   | \$175.00 | \$787.50   | 0507F07571: REBILL CORRECT TASK CODE - 0407F1721: Facilitation of the SOX 302 certification for Delphi EMEA A Europe.   |
| 4/23/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.0   | \$175.00 | \$700.00   | 0407F1722: Facilitation of the SOX 302 certification for Delphi EMEA A Europe continued.  |
| 4/23/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.0   | \$175.00 | \$700.00   | 0507F07572: REBILL CORRECT TASK CODE - 0407F1722: Facilitation of the SOX 302 certification for Delphi EMEA A Europe continued.                                 |
| 4/23/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only)      | -4.0  | \$175.00 | (\$700.00) | 0507F07419: CREDIT INCORRECT TASK CODE - 0407F1722: Facilitation of the SOX 302 certification for Delphi EMEA A Europe continued.                               |
| 4/23/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only)      | -4.5  | \$175.00 | (\$787.50) | 0507F07418: CREDIT INCORRECT TASK CODE - 0407F1721: Facilitation of the SOX 302 certification for Delphi EMEA A Europe.   |

| Date      | Name             | Position     | Work Country  | Task Code                               | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|---|-------|----------|----------|--|
| 4/23/2007 | Lane, Chris      | Director     | United States | Role Redesign                           | 1.0   | \$360.00 | \$360.00 | 0407F1801: Update Ann with project status.   |
| 4/23/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance                   | 2.8   | \$95.00  | \$266.00 | 0407F1868: Organize and update the results of the recalculations of the Alternate Payee Participants for Grant Thornton pension audit of the manually calculated pension payments. |
| 4/23/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance                   | 2.3   | \$95.00  | \$218.50 | 0407F1869: Organize reviewed Alternate Payee files received from D Holloway (Bartech).   |
| 4/23/2007 | Orf, Anne        | Sr Associate | United States | Project management                      | 2.5   | \$120.00 | \$300.00 | 0407F1997: Updates for 2007 schedule, update my prelim round 1 schd.   |
| 4/23/2007 | Orf, Darren      | Manager      | United States | Project management                      | 2.8   | \$280.00 | \$784.00 | 0407F2068: Outlined European kick-off presentation and began putting procedural slides together.   |
| 4/23/2007 | Orf, Darren      | Manager      | United States | Project management                      | 2.1   | \$280.00 | \$588.00 | 0407F2067: Updated financial budget model to reflect scoping confirmation.   |
| 4/23/2007 | Orf, Darren      | Manager      | United States | Project management                      | 1.3   | \$280.00 | \$364.00 | 0407F2065: Performed follow up with PwC managers and aggregated status items for status meeting.   |
| 4/23/2007 | Orf, Darren      | Manager      | United States | Project management                      | 1.0   | \$280.00 | \$280.00 | 0407F2066: Reviewed scoping documentation provided by Delphi Mgmt.   |
| 4/23/2007 | Orf, Darren      | Manager      | United States | Project management                      | 0.6   | \$280.00 | \$168.00 | 0407F2064: Prepared materials and questions for meeting with K. St. Romain (Delphi).   |
| 4/23/2007 | Orf, Darren      | Manager      | United States | Project management                      | 0.2   | \$280.00 | \$56.00  | 0407F2063: Met with K. St. Romain (Delphi) to discuss budget model.  |
| 4/23/2007 | Ostin, Elizabeth | Sr Associate | United States | Tax Specialist Assistance for Corporate | 0.4   | \$155.00 | \$62.00  | 0407F2118: Follow ups regarding the Master Deficiency Tracker for tax items.   |
| 4/23/2007 | Parakh, Siddarth | Manager      | United States | Revenue                                 | 5.2   | \$165.00 | \$858.00 | 0407F2129: Peform configuration testing - revenue - PN1 instance.  |

| Date      | Name              | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|-------------------|------------------|---------------|--------------------------------|-------|----------|----------|---|
| 4/23/2007 | Parakh, Siddarth  | Manager          | United States | Revenue                        | 4.4   | \$165.00 | \$726.00 | 0407F2150: Peform configuration testing - revenue - PN1 instance.   |
| 4/23/2007 | Parakh, Siddarth  | Manager          | United States | Revenue                        | 4.0   | \$165.00 | \$660.00 | 0407F2149: Peform configuration testing - revenue - PN1 instance.   |
| 4/23/2007 | Parakh, Siddarth  | Manager          | United States | Revenue                        | 3.5   | \$165.00 | \$577.50 | 0407F2130: Peform configuration testing - revenue - PN1 instance.   |
| 4/23/2007 | Rhodes, Carol     | Manager          | United States | Project management             | 5.5   | \$165.00 | \$907.50 | 0407F2219: Drafting of 2007 validation plans and review of engagement details and flow for hours incurred by team members working on Delphi projects.       |
| 4/23/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 4.5   | \$110.00 | \$495.00 | 0407F2455: Going through the documentation for SAP-CARS (client system) linkage.  |
| 4/23/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 2.9   | \$110.00 | \$319.00 | 0407F2456: CARS (client system) account maintenance and support.  |
| 4/23/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 1.2   | \$110.00 | \$132.00 | 0407F2461: Update meeting with M Fawcett and K Fedoronko (Delphi) regarding the CARS application (client system).   |
| 4/23/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 6.0   | \$135.00 | \$810.00 | 0407F2765: Foreign review of Mexico, call with France, reconciliation of France, United Kingdom, prep for join to the U.S. consolidator for monthly review. |
| 4/23/2007 | Thomas, Rance     | Associate        | United States | Project management             | 5.6   | \$95.00  | \$532.00 | 0407F2818: Balance sheet analysis project coding, updates, and verification of numbers. Finalizing the analysis template.                                   |
| 4/23/2007 | Thomas, Rance     | Associate        | United States | Project management             | 3.9   | \$95.00  | \$370.50 | 0407F2819: Continued balance sheet analysis project coding, updates, and verification of numbers. Finalizing the analysis template.                         |
| 4/23/2007 | Thomas, Rance     | Associate        | United States | Project management             | 1.0   | \$95.00  | \$95.00  | 0407F2820: Status meeting with J. Garrett (Delphi).   |

| Date      | Name              | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 4/23/2007 | Tsai, Debby       | Associate    | United States | Project management             | 2.4   | \$95.00  | \$228.00   | 0407F2871: Post Tooling Framework to Knowledge Gateway for sharing.  |
| 4/23/2007 | Verma, Siddhant   | Associate    | United States | Project management             | 7.9   | \$95.00  | \$750.50   | 0407F3135: Comparison of Working community database folders to Milestone charts for each division to tie out files.  |
| 4/23/2007 | Wojdyla, Dennis   | Director     | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00   | 0407F3206: Followup with jamshid (PwC) on IT Inventroy status.   |
| 4/23/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 5.3   | \$260.00 | \$1,378.00 | 0407F3265: Delphi - TA for CC, TT for CC reconciliation - February time.   |
| 4/23/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 1.4   | \$260.00 | \$364.00   | 0407F3264: Incorporate missing time in February 07 and consult with professionals regarding discrepancies in Feb. 07 posted time. Send reminder emails for remaining missing time. |
| 4/23/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 1.2   | \$260.00 | \$312.00   | 0407F3263: Incorporate missing time in February 07 and consult with professionals regarding discrepancies in Feb. 07 posted time.  |
| 4/23/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.7   | \$260.00 | \$182.00   | 0407F3262: Incorporate missing time in February 07 and consult with professionals regarding discrepancies in Feb. 07 posted time.  |
| 4/23/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.6   | \$260.00 | \$156.00   | 0407F3261: Delphi - Bill Y/N analysis on Feb.07 US Consolidator.   |
| 4/23/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.6   | \$260.00 | \$156.00   | 0407F3266: Delphi - TA for CC, TT for CC reconciliation - February time.   |
| 4/23/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00    | 0407F3260: review and respond to Delphi emails from professionals with posted time, etc.   |
| 4/24/2007 | Anderson, Michael | Sr Associate | United States | Treasury Expertise             | 3.0   | \$220.00 | \$660.00   | 0407F0250: Update to project deliverable.  |
| 4/24/2007 | Bailey, Jonafel   | Sr Associate | United States | Project Management             | 4.1   | \$130.00 | \$533.00   | 0407F0292: Continue on written control narrative for configuration testing.  |

| Date      | Name            | Position     | Work Country  | Task Code          | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|--------------------|-------|----------|------------|--|
| 4/24/2007 | Bailey, Jonafel | Sr Associate | United States | Project Management | 3.8   | \$130.00 | \$494.00   | 0407F0291: Written control narrative for configuration testing.  |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 4.1   | \$260.00 | \$1,066.00 | 0407F0676: Continue drafting responses for balance sheet analytics project in preparation for corporate closing meeting with Tom Timko (CAO).              |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 3.8   | \$260.00 | \$988.00   | 0407F0675: Draft responses for balance sheet analytics project in preparation for corporate closing meeting with Tom Timko (CAO).                          |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 2.2   | \$260.00 | \$572.00   | 0407F0670: Review balance sheet analytics template for outstanding fluctuations needing follow up.   |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 1.5   | \$260.00 | \$390.00   | 0407F0669: Weekly update meeting with Jim Garrett (Delphi Asst. Controller) to discuss balance sheet analytics project with Rance Thomas (PwC).            |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 1.1   | \$260.00 | \$286.00   | 0407F0668: Status with Rance Thomas (PwC) on balance sheet analytics project.  |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 1.1   | \$260.00 | \$286.00   | 0407F0677: Review report format and content for balance sheet analytics project in preparation of Tim Timko (CAO) meeting.                                 |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 0.8   | \$260.00 | \$208.00   | 0407F0671: Meeting with Becky in Corporate Accounting on first quarter reconciliations and rollforward for pension and OPEB journal entries for corporate. |
| 4/24/2007 | Brown, Stasi    | Director     | United States | Project management | 0.5   | \$260.00 | \$130.00   | 0407F0673: Meeting with Roland in Corporate Accounting on outstanding balance sheet fluctuations for corporate office.                                     |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 4/24/2007 | Brown, Stasi     | Director  | United States | Project management             | 0.5   | \$260.00 | \$130.00   | 0407F0672: Meeting with Jim Volek in Corporate Accounting on outstanding balance sheet fluctuations for corporate office.     |
| 4/24/2007 | Brown, Stasi     | Director  | United States | Project management             | 0.5   | \$260.00 | \$130.00   | 0407F0667: Status with Brian Decker (PwC partner) on balance sheet analytics project.   |
| 4/24/2007 | Brown, Stasi     | Director  | United States | Project management             | 0.4   | \$260.00 | \$104.00   | 0407F0674: Balance sheet project overview and assignments with Carol Rhodes, Theresa Johnson & Kim Van Gorder (PwC Managers). |
| 4/24/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 4.7   | \$165.00 | \$775.50   | 0407F0861: Supported security testing for new role design.  |
| 4/24/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 3.8   | \$165.00 | \$627.00   | 0407F0860: Supported security testing for new role design.  |
| 4/24/2007 | Decker, Brian    | Partner   | United States | Project management             | 1.2   | \$390.00 | \$468.00   | 0407F0889: Review and discussion of agenda for PwC kickoff meeting in Paris the week of 4/30.                                 |
| 4/24/2007 | Decker, Brian    | Partner   | United States | Project management             | 1.0   | \$390.00 | \$390.00   | 0407F0887: Weekly ICC update call.  |
| 4/24/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.4   | \$390.00 | \$156.00   | 0407F0888: Discussion of Delphi technology workstream.  |
| 4/24/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 6.0   | \$180.00 | \$1,080.00 | 0407F0961: Third Interim & Finances January 2007 time reconciliation.   |
| 4/24/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 2.3   | \$180.00 | \$414.00   | 0407F0962: Met with D. Orf (PwC) to discuss project finances, status reporting & roles and responsibilities.                  |
| 4/24/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.6   | \$95.00  | \$152.00   | 0407F1039: Corresponded with individuals regarding time descriptions for March and updated spreadsheet.                       |
| 4/24/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.6   | \$95.00  | \$152.00   | 0407F1035: Responded to e-mail requests and inquiries regarding SOX project.  |



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|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 4/24/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.1   | \$95.00  | \$104.50   | 0407F1037: Meeting to review Corporate Division move with L Meyer and M Sakowski (Delphi).                               |
| 4/24/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.8   | \$95.00  | \$76.00    | 0407F1038: Further requested expense detail for February, as required by the court.                                      |
| 4/24/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.5   | \$95.00  | \$47.50    | 0407F1036: Researched contact information for C Rhodes.  |
| 4/24/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.4   | \$95.00  | \$38.00    | 0407F1034: UPS documents for T Fisher.   |
| 4/24/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.1   | \$110.00 | \$451.00   | 0407F1131: Document results from PN1 test for proper revenue recognition. Control C2.                                    |
| 4/24/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 3.9   | \$110.00 | \$429.00   | 0407F1132: Document results from PN1 test for proper revenue recognition. Control C2.                                    |
| 4/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 4.4   | \$280.00 | \$1,232.00 | 0407F1246: Create load file for framework for Corporate Controls.  |
| 4/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.9   | \$280.00 | \$532.00   | 0407F1247: Continued to create load file for framework for Corporate Controls.   |
| 4/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.2   | \$280.00 | \$336.00   | 0407F1241: Participate in Certus (client system) status meeting M Fawcett (Delphi), C Adams (Delphi), and R Shehi (PwC). |
| 4/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.9   | \$280.00 | \$252.00   | 0407F1238: Expense reporting and reconciliation.   |
| 4/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.8   | \$280.00 | \$224.00   | 0407F1239: Document Delphi accomplishments and kick off end of engagement materials for review.                          |
| 4/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.7   | \$280.00 | \$196.00   | 0407F1240: Prepare Action Item log for upcoming status meeting, update and post after meeting.                           |

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| 4/24/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.5   | \$280.00 | \$140.00 | 0407F1245: Discussions with D Hoerger (HMC) concerning utilization of the formatted framework and understanding of next steps.                        |
| 4/24/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00 | 0407F1244: Troubleshoot with R Shehi (PwC) reason why Audit trail was not showing for issue status changes in Certus.                                 |
| 4/24/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00 | 0407F1242: Follow-up on testing of 2006 Certus (client system) version, send status notes to IT, update UAT R3 testing list per status meeting.       |
| 4/24/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.3   | \$280.00 | \$84.00  | 0407F1243: Review and respond to e-mails including follow-up on status of D Hoerger's (HMC) account access.   |
| 4/24/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 3.6   | \$130.00 | \$468.00 | 0407F1319: 2007 Testing of SAP Controls.  |
| 4/24/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel                | 2.1   | \$130.00 | \$266.50 | 0407F1320: Travel from IAH to DTW after 5:00 PM (4.1 hrs. * 50%).   |
| 4/24/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 2.1   | \$205.00 | \$430.50 | 0407F1384: Updates to February US Consolidator (split travel time to ensure that only 50% of time was expensed - performed searched by Description).  |
| 4/24/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 1.9   | \$205.00 | \$389.50 | 0407F1383: Revised Business Purpose of Feb. Pending Project Giant Expense file per Liz Eide's (PwC) review and updated comments.                      |
| 4/24/2007 | Johnson, Theresa    | Manager      | United States | Project management             | 5.4   | \$165.00 | \$891.00 | 0407F1517: Drafting of 2007 validation plans and review of engagement details and flow for hours incurred by team members working on Delphi projects. |
| 4/24/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 3.0   | \$200.00 | \$600.00 | 0407F1603: Performed initial rough cut of users to roles mapping to understand what strategies might work.  |

| Date      | Name           | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|----------------|-------------------------------------|-------|----------|------------|--|
| 4/24/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                       | 2.7   | \$200.00 | \$540.00   | 0407F1604: Modified Customer Master roles based on testing feedback.   |
| 4/24/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                       | 2.0   | \$200.00 | \$400.00   | 0407F1605: Analyze and address Go-Live Issues.   |
| 4/24/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                       | 1.0   | \$200.00 | \$200.00   | 0407F1602: Delphi (client related ) Emails and Communication.  |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.9   | \$175.00 | \$857.50   | 0407F1725: Service calls with Italy (Carlo Peretti).   |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.9   | \$175.00 | \$857.50   | 0507F07575: REBILL CORRECT TASK CODE - 0407F1725: Service calls with Italy (Carlo Peretti).                        |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.8   | \$175.00 | \$840.00   | 0407F1724: Service calls with Delphi France (Lionel Rocca).  |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.8   | \$175.00 | \$840.00   | 0407F1723: Service calls with Delphi Spain Mechatronics (Veronica Hidalgo).  |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.8   | \$175.00 | \$840.00   | 0507F07574: REBILL CORRECT TASK CODE - 0407F1724: Service calls with Delphi France (Lionel Rocca).                 |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.8   | \$175.00 | \$840.00   | 0507F07573: REBILL CORRECT TASK CODE - 0407F1723: Service calls with Delphi Spain Mechatronics (Veronica Hidalgo). |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.0   | \$175.00 | \$700.00   | 0407F1726: Service calls with Accenture (Zaneta Mudrakova).  |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.0   | \$175.00 | \$700.00   | 0507F07576: REBILL CORRECT TASK CODE - 0407F1726: Service calls with Accenture (Zaneta Mudrakova).                 |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | -4.0  | \$175.00 | (\$700.00) | 0507F07423: CREDIT INCORRECT TASK CODE - 0407F1726: Service calls with Accenture (Zaneta Mudrakova).               |

| Date      | Name           | Position     | Work Country   | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|----------------|--------------------------------|-------|----------|------------|---|
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only) | -4.8  | \$175.00 | (\$840.00) | 0507F07421: CREDIT INCORRECT TASK CODE - 0407F1724: Service calls with Delphi France (Lionel Rocca).  |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only) | -4.8  | \$175.00 | (\$840.00) | 0507F07420: CREDIT INCORRECT TASK CODE - 0407F1723: Service calls with Delphi Spain Mechatronics (Veronica Hidalgo).  |
| 4/24/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only) | -4.9  | \$175.00 | (\$857.50) | 0507F07422: CREDIT INCORRECT TASK CODE - 0407F1725: Service calls with Italy (Carlo Peretti).   |
| 4/24/2007 | Lim, Jay       | Associate    | United States  | HR/Pension Assistance          | 2.1   | \$95.00  | \$199.50   | 0407F1871: Compile list of flowbacks for J Ridge (Fidelity) from 3 other spreadsheets with the following information: (1) SSN, (2) Name, (3) Last Day Worked at Delphi, and (4) Start Date at GM.               |
| 4/24/2007 | Lim, Jay       | Associate    | United States  | HR/Pension Assistance          | 0.8   | \$95.00  | \$76.00    | 0407F1870: Investigate posting lags experienced by Delphi in regards to information appearing on Fidelity PSW and provide examples for G Kimpan (Delphi) to bring up in meeting with Fidelity and Watson Wyatt. |
| 4/24/2007 | Lim, Jay       | Associate    | United States  | HR/Pension Assistance          | 0.4   | \$95.00  | \$38.00    | 0407F1872: Discussion with T Van Schalkwyk (Delphi) about getting information on the list of flowbacks to be sent to J Ridge (Fidelity). E-mailed her the list of flowbacks.                                    |
| 4/24/2007 | Orf, Anne      | Sr Associate | United States  | Project management             | 1.0   | \$120.00 | \$120.00   | 0407F1998: Locating reseources for E&S, local to the location in Indiana.   |
| 4/24/2007 | Orf, Darren    | Manager      | United States  | Project management             | 2.3   | \$280.00 | \$644.00   | 0407F2071: Met with J. Eckroth (PwC) to discuss project finances, status reporting and roles and responsibilities,.   |
| 4/24/2007 | Orf, Darren    | Manager      | United States  | Project management             | 2.2   | \$280.00 | \$616.00   | 0407F2070: Continued creating/updating European kick-off presentation.  |

| Date      | Name              | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 4/24/2007 | Orf, Darren       | Manager   | United States | Project management             | 1.1   | \$280.00 | \$308.00   | 0407F2076: Drafted, reviewed with PMO and sent formal European kick-off agenda, RSVP and response instructions.                                       |
| 4/24/2007 | Orf, Darren       | Manager   | United States | Project management             | 1.0   | \$280.00 | \$280.00   | 0407F2069: Attended PwCM/ICM/ICC SOX Update Call.   |
| 4/24/2007 | Orf, Darren       | Manager   | United States | Project management             | 0.7   | \$280.00 | \$196.00   | 0407F2073: Updated outline for European Kickoff.  |
| 4/24/2007 | Orf, Darren       | Manager   | United States | Project management             | 0.4   | \$280.00 | \$112.00   | 0407F2072: Created instructions for status reporting tools and sent to J. Eckroth.  |
| 4/24/2007 | Orf, Darren       | Manager   | United States | Project management             | 0.4   | \$280.00 | \$112.00   | 0407F2074: Attended call with S. Osterman and B. Decker (PwC) regarding SAP billing and reporting.  |
| 4/24/2007 | Orf, Darren       | Manager   | United States | Foreign coordination           | 0.3   | \$280.00 | \$84.00    | 0407F2075: Followed up on SOX vs Tax billing question for France (M. Signor).   |
| 4/24/2007 | Parakh, Siddarth  | Manager   | United States | Expenditure                    | 5.0   | \$165.00 | \$825.00   | 0407F2152: Perform configuration testing - expenditures - PN1 instance.   |
| 4/24/2007 | Parakh, Siddarth  | Manager   | United States | Expenditure                    | 4.7   | \$165.00 | \$775.50   | 0407F2132: Perform configuration testing - expenditures - PN1 instance.   |
| 4/24/2007 | Parakh, Siddarth  | Manager   | United States | Expenditure                    | 4.5   | \$165.00 | \$742.50   | 0407F2131: Perform configuration testing - expenditures - PN1 instance.   |
| 4/24/2007 | Parakh, Siddarth  | Manager   | United States | Expenditure                    | 3.5   | \$165.00 | \$577.50   | 0407F2151: Perform configuration testing - expenditures - PN1 instance.   |
| 4/24/2007 | Peterson, Michael | Director  | United States | Preparation of fee application | 3.9   | \$320.00 | \$1,248.00 | 0507F06811: Reviewed/edited time descriptions and reviewed March 07 consolidator.   |
| 4/24/2007 | Rhodes, Carol     | Manager   | United States | Project management             | 2.4   | \$165.00 | \$396.00   | 0407F2220: Drafting of 2007 validation plans and review of engagement details and flow for hours incurred by team members working on Delphi projects. |
| 4/24/2007 | Shehi, Renis      | Associate | United States | Certus/CARS Program            | 3.6   | \$110.00 | \$396.00   | 0407F2458: Certus (client system)testing and documentation.   |

| Date      | Name              | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|-------------------|------------------|---------------|--------------------------------|-------|----------|----------|---|
| 4/24/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 3.1   | \$110.00 | \$341.00 | 0407F2457: CARS (client system) account maintenance and support.  |
| 4/24/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 1.5   | \$110.00 | \$165.00 | 0407F2462: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus (client system)application.  |
| 4/24/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                    | 4.2   | \$130.00 | \$546.00 | 0407F2720: Performing application controls testing for control activity 1.2.3.1.4 (Expenditures) for PN1, based on specific testing script.   |
| 4/24/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                    | 3.9   | \$130.00 | \$507.00 | 0407F2719: Researching and reviewing working papers from 2006 containing the application controls testing results for Expenditures performed in previous years.   |
| 4/24/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 3.0   | \$135.00 | \$405.00 | 0407F2766: Foregin invoice follow up and resolution of outstanding items.   |
| 4/24/2007 | Thomas, Rance     | Associate        | United States | Project management             | 5.9   | \$95.00  | \$560.50 | 0407F2823: Continued balance sheet analysis project coding, updates, and verification of numbers. Finalizing the analysis template. Also, analyzing various balance sheet accounts and documenting the interviews for balance sheet analysis project.   |
| 4/24/2007 | Thomas, Rance     | Associate        | United States | Project management             | 5.8   | \$95.00  | \$551.00 | 0407F2822: Balance sheet analysis project coding, updates, and verification of numbers. Finalizing the analysis template. Also, analyzing various balance sheet accounts and documenting the interviews for balance sheet analysis project.             |
| 4/24/2007 | Thomas, Rance     | Associate        | United States | Project management             | 5.7   | \$95.00  | \$541.50 | 0407F2824: Continued balance sheet analysis project coding, updates, and verification of numbers. Finalizing the analysis template. Also, analyzing ) various balance sheet accounts and documenting the interviews for balance sheet analysis project. |

| Date      | Name                | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---|-------|----------|----------|---|
| 4/24/2007 | Thomas, Rance       | Associate    | United States | Project management                        | 2.0   | \$95.00  | \$190.00 | 0407F2821: Status meeting with J. Garrett (Delphi)..  |
| 4/24/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 3.1   | \$165.00 | \$511.50 | 0407F3122: Researched archive possibilities and QARed data in working community.                                    |
| 4/24/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$165.00 | \$346.50 | 0407F3120: Meeting with B Decker (PwC) regarding my schedule at Delphi.   |
| 4/24/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$165.00 | \$346.50 | 0407F3123: Contacted PwCM's and various seniors searching for missing information.                                  |
| 4/24/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 1.8   | \$165.00 | \$297.00 | 0407F3121: Meeting with B Decker (PwC) regarding my schedule at Delphi.   |
| 4/24/2007 | Verma, Siddhant     | Associate    | United States | Project management                        | 7.0   | \$95.00  | \$665.00 | 0407F3136: Comparison of Working community database folders to Milestone charts for each division to tie out files. |
| 4/24/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)               | 1.0   | \$260.00 | \$260.00 | 0407F3207: Email - review of adjusted framework.  |
| 4/24/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.8   | \$260.00 | \$728.00 | 0407F3273: Delphi - Review February expenses - Bill Y/N.  |
| 4/24/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.3   | \$260.00 | \$598.00 | 0407F3270: Delphi - Review February expenses - Bill Y/N.  |
| 4/24/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.2   | \$260.00 | \$572.00 | 0407F3272: Delphi - Review February expenses - Bill Y/N.  |
| 4/24/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.1   | \$260.00 | \$546.00 | 0407F3267: Dephi - Incorporate missing time in February 07.   |
| 4/24/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 1.1   | \$260.00 | \$286.00 | 0407F3269: Delphi - Review February expenses - Bill Y/N.  |
| 4/24/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 0.5   | \$260.00 | \$130.00 | 0407F3268: Delphi - Review February expenses - Bill Y/N.  |
| 4/24/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 0.3   | \$260.00 | \$78.00  | 0407F3271: Follow-up with Chevonne Herring (PwC) regarding splitting travel time by 50%.                            |

| Date      | Name             | Position     | Work Country  | Task Code            | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|----------------------|-------|----------|------------|--|
| 4/25/2007 | Bailey, Jonafel  | Sr Associate | United States | Project Management   | 4.3   | \$130.00 | \$559.00   | 0407F0294: Continue on written control narrative for configuration testing.  |
| 4/25/2007 | Bailey, Jonafel  | Sr Associate | United States | Project Management   | 4.2   | \$130.00 | \$546.00   | 0407F0293: Written control narrative for configuration testing.  |
| 4/25/2007 | Barrios, Joaquin | Manager      | United States | Treasury Expertise   | 4.0   | \$280.00 | \$1,120.00 | 0407F0371: Draft hedging procedure manual.   |
| 4/25/2007 | Beaver, William  | Sr Associate | United States | ITGC Framework       | 3.5   | \$130.00 | \$455.00   | 0407F0600: Worked on updating the ITGC Framework 2007.   |
| 4/25/2007 | Brown, Stasi     | Director     | United States | Foreign coordination | 2.9   | \$260.00 | \$754.00   | 0407F0681: Continue drafting agenda and client system training materials for the European kick off meeting in Paris in May.  |
| 4/25/2007 | Brown, Stasi     | Director     | United States | Project management   | 2.2   | \$260.00 | \$572.00   | 0407F0678: Final report format and content review for balance sheet analytics project with Rance Thomas (PwC) in preparation of Tim Timko (CAO) meeting.                                       |
| 4/25/2007 | Brown, Stasi     | Director     | United States | Project management   | 1.6   | \$260.00 | \$416.00   | 0407F0680: Corporate office first quarter closing meeting with Tom Timko (CAO), Jim Garrett (Asst. Controller), Jim Volek & Roland Reinke (Corporate Accounting) and Tim Tamer (Tax Director). |
| 4/25/2007 | Brown, Stasi     | Director     | United States | Project management   | 1.5   | \$260.00 | \$390.00   | 0407F0679: Review with Jim Garrett (Delphi Asst. Controller) report format and content for balance sheet analytics project in preparation of Tim Timko (CAO) meeting.                          |
| 4/25/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign        | 3.5   | \$165.00 | \$577.50   | 0407F0864: Supported security testing for new role design.   |
| 4/25/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign        | 3.3   | \$165.00 | \$544.50   | 0407F0863: Supported security testing for new role design.   |
| 4/25/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign        | 2.2   | \$165.00 | \$363.00   | 0407F0862: Supported security testing for new role design.   |



| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 4/25/2007 | Eckroth, Jenae      | Associate    | United States | Project management             | 4.0   | \$180.00 | \$720.00 | 0407F0964: Organize WIPS, Finances, Reconciliations.  |
| 4/25/2007 | Eckroth, Jenae      | Associate    | United States | Project management             | 0.3   | \$180.00 | \$54.00  | 0407F0963: Spoke with D. Orf (PwC) about foreign budget email.  |
| 4/25/2007 | Eyman, Genevieve    | Associate    | United States | Preparation of fee application | 2.1   | \$95.00  | \$199.50 | 0407F1040: Continued correspondence with individuals regarding time descriptions for March and updated spreadsheet.                         |
| 4/25/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 1.9   | \$95.00  | \$180.50 | 0407F1041: Assisted S Brown (PwC) with report for J Garrett (Delphi) - assembling documents with tabs covers and binders.                   |
| 4/25/2007 | Fatima, Subia       | Associate    | United States | Revenue                        | 3.6   | \$110.00 | \$396.00 | 0407F1133: Document results from PN1 test for proper revenue recognition. Control B8.   |
| 4/25/2007 | Fatima, Subia       | Associate    | United States | Revenue                        | 3.4   | \$110.00 | \$374.00 | 0407F1134: Document results from PN1 test for proper revenue recognition. Control A4.   |
| 4/25/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 3.5   | \$280.00 | \$980.00 | 0407F1248: Load Corporate Controls framework details into load file formats.  |
| 4/25/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 2.6   | \$280.00 | \$728.00 | 0407F1249: Continued to load Corporate Controls framework details into load file formats.   |
| 4/25/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 1.1   | \$280.00 | \$308.00 | 0407F1252: Resolve load file errors for corporate controls.   |
| 4/25/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.9   | \$280.00 | \$252.00 | 0407F1251: E-mail review and follow-up.   |
| 4/25/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00 | 0407F1250: Discussion with M Fawcett (Delphi) and C Adams (Delphi) about engagement length and extension, confirmed with follow-up e-mails. |
| 4/25/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 3.2   | \$130.00 | \$416.00 | 0407F1324: 2007 Testing of SAP Controls.  |

| Date      | Name                | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|--------------------|-------|----------|----------|--|
| 4/25/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure        | 3.2   | \$130.00 | \$416.00 | 0407F1321: 2007 Testing of SAP Controls.   |
| 4/25/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure        | 2.1   | \$130.00 | \$273.00 | 0407F1322: 2007 Testing of SAP Controls.   |
| 4/25/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory          | 1.7   | \$130.00 | \$221.00 | 0407F1323: 2007 Testing of SAP Controls.   |
| 4/25/2007 | Johnson, Theresa    | Manager      | United States | Project management | 5.3   | \$165.00 | \$874.50 | 0407F1518: Review of engagement details and flow for hours incurred by team members working on Delphi projects and interviews and documentation for balance sheet flux analysis for CAO.           |
| 4/25/2007 | Johnson, Theresa    | Manager      | United States | Project management | 1.8   | \$165.00 | \$297.00 | 0407F1519: Continued review of engagement details and flow for hours incurred by team members working on Delphi projects and interviews and documentation for balance sheet flux analysis for CAO. |
| 4/25/2007 | Keener, Stuart      | Associate    | United States | Other              | 1.2   | \$95.00  | \$114.00 | 0407F1540: Updated the reports mapping. Mapping from report to database fields that hold the values.   |
| 4/25/2007 | King, Langdon       | Sr Associate | United States | Role Redesign      | 3.5   | \$200.00 | \$700.00 | 0407F1607: Assigned new used t-codes to roles.   |
| 4/25/2007 | King, Langdon       | Sr Associate | United States | Role Redesign      | 2.3   | \$200.00 | \$460.00 | 0407F1608: Deleted t-codes from new roles design based on new RBE data.  |
| 4/25/2007 | King, Langdon       | Sr Associate | United States | Role Redesign      | 1.5   | \$200.00 | \$300.00 | 0407F1606: Met with Ann Bianco and Tonya Gilbert (Delphi) to determine how to include new implementations in project.  |
| 4/25/2007 | King, Langdon       | Sr Associate | United States | Role Redesign      | 1.0   | \$200.00 | \$200.00 | 0407F1609: Discussed final draft of go-live process with Ann Bianco (Delphi).  |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|--|
| 4/25/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance          | 2.3   | \$95.00  | \$218.50 | 0407F1873: Compile list of flowbacks for J Ridge (Fidelity) from 3 other spreadsheets with the following information: (1) SSN, (2) Name, (3) Last Day Worked at Delphi, and (4) Start Date at GM.          |
| 4/25/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance          | 0.6   | \$95.00  | \$57.00  | 0407F1874: E-mail P Hall (Fidelity) about info needed to complete the recalculations of the Manually Calculated Participants for Grant Thornton pension audit of the manually calculated pension payments. |
| 4/25/2007 | Orf, Darren      | Manager   | United States | Project management             | 2.8   | \$280.00 | \$784.00 | 0407F2081: Began outlay of 2007 milestone chart and reporting metrics and sent sample to D. Bayles (Delphi) and K. St. Romain (Delphi).  |
| 4/25/2007 | Orf, Darren      | Manager   | United States | Project management             | 2.2   | \$280.00 | \$616.00 | 0407F2078: Met with A. Brown (Delphi) to discuss and modify European Kick-Off Presentation.  |
| 4/25/2007 | Orf, Darren      | Manager   | United States | Preparation of fee application | 1.6   | \$280.00 | \$448.00 | 0407F2080: Worked with Bankruptcy team to determine 2006 Second Interim fee application allocations.   |
| 4/25/2007 | Orf, Darren      | Manager   | United States | Project management             | 1.3   | \$280.00 | \$364.00 | 0407F2079: Updated Kick-Off slides to reflect organizational changes for Delphi.   |
| 4/25/2007 | Orf, Darren      | Manager   | United States | Project management             | 0.4   | \$280.00 | \$112.00 | 0407F2082: Coordinated with J. Scalbert from the French team to finalize meeting logistics.  |
| 4/25/2007 | Orf, Darren      | Manager   | United States | Project management             | 0.3   | \$280.00 | \$84.00  | 0407F2077: Discussed project milestone chart and country manager budgets with J. Eckroth (PwC).  |
| 4/25/2007 | Parakh, Siddarth | Manager   | United States | Expenditure                    | 4.8   | \$165.00 | \$792.00 | 0407F2134: Perform configuration testing - expenditures - PN1 instance.  |
| 4/25/2007 | Parakh, Siddarth | Manager   | United States | Expenditure                    | 4.6   | \$165.00 | \$759.00 | 0407F2153: Perform configuration testing - expenditures - PN1 instance.  |

| Date      | Name                 | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|----------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 4/25/2007 | Parakh, Siddarth     | Manager      | United States | Expenditure                    | 4.0   | \$165.00 | \$660.00 | 0407F2133: Peform configuration testing - expenditures - PN1 instance.   |
| 4/25/2007 | Parakh, Siddarth     | Manager      | United States | Expenditure                    | 3.7   | \$165.00 | \$610.50 | 0407F2154: Peform configuration testing - expenditures - PN1 instance.   |
| 4/25/2007 | Peterson, Michael    | Director     | United States | Preparation of fee application | 2.0   | \$320.00 | \$640.00 | 0507F06810: Wire transfer recon, reviewed interim filing 06/06-09/06.  |
| 4/25/2007 | Rhodes, Carol        | Manager      | United States | Project management             | 3.2   | \$165.00 | \$528.00 | 0407F2221: Review of engagement details and flow for hours incurred by team members working on Delphi projects and interviews and documentation for balance sheet flux analysis for CAO. |
| 4/25/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT)    | 6.0   | \$165.00 | \$990.00 | 0407F2328: Identifying the IT systems that support significant business processes and will be is scope for 2007 SOX management testing process.  |
| 4/25/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT)    | 2.6   | \$165.00 | \$429.00 | 0407F2327: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.   |
| 4/25/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program            | 3.7   | \$110.00 | \$407.00 | 0407F2460: CARS (client system) account maintenance and support.   |
| 4/25/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program            | 2.4   | \$110.00 | \$264.00 | 0407F2459: Going through the documentation for SAP-CARS (client system) linkage H Lynds (TrinTech).  |
| 4/25/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                    | 5.3   | \$130.00 | \$689.00 | 0407F2722: Performing application controls testing for control activity 1.2.3.2.6 (Expenditures) for PN1, based on specific testing script.  |
| 4/25/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                    | 2.9   | \$130.00 | \$377.00 | 0407F2721: Performing application controls testing for control activity 1.2.3.1.4 (Expenditures) for PN1, based on specific testing script.  |
| 4/25/2007 | Thomas, Rance        | Associate    | United States | Project management             | 4.0   | \$95.00  | \$380.00 | 0407F2826: Balance sheet analysis project coding, updates, and verification of numbers updates.  |

| Date      | Name                | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|---|-------|----------|----------|--|
| 4/25/2007 | Thomas, Rance       | Associate    | United States | Project management                        | 1.5   | \$95.00  | \$142.50 | 0407F2825: Quarter End Meeting with Delphi's T. Timko, J. Garrett, and PwC S. Brown.                 |
| 4/25/2007 | Tsai, Debby         | Associate    | United States | Project management                        | 2.1   | \$95.00  | \$199.50 | 0407F2872: Look through the power point presentation of April 24 Delphi Sarbanes-Oxley Update.       |
| 4/25/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 3.1   | \$165.00 | \$511.50 | 0407F3124: Submitted financial reporting testing plans with G Halec Delphi.                          |
| 4/25/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$165.00 | \$346.50 | 0407F3126: Reviewed independence guidelines as applicable to Delphi.                                 |
| 4/25/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$165.00 | \$346.50 | 0407F3125: Edited history of Sarbanes for manual.  |
| 4/25/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 1.8   | \$165.00 | \$297.00 | 0407F3127: Edited employee cost control count slides.  |
| 4/25/2007 | Verma, Siddhant     | Associate    | United States | Project management                        | 6.5   | \$95.00  | \$617.50 | 0407F3137: Identify file mismatches between Working community database folders and Milestone charts. |
| 4/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.4   | \$260.00 | \$624.00 | 0407F3282: Update Missing task codes and review travel split.  |
| 4/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.4   | \$260.00 | \$624.00 | 0407F3275: Delphi - Review February expenses - Bill Y/N and modify descriptions.                     |
| 4/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.0   | \$260.00 | \$520.00 | 0407F3283: Update Missing task codes and review travel split.  |
| 4/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 0.6   | \$260.00 | \$156.00 | 0407F3279: Delphi - Split fees in invoice buckets and send to Darren Orf.                            |
| 4/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 0.6   | \$260.00 | \$156.00 | 0407F3277: Delphi - Create Summary Pivot schedules for February Expenses.                            |
| 4/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 0.5   | \$260.00 | \$130.00 | 0407F3274: Delphi - Review February expenses - Bill Y/N.   |
| 4/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 0.5   | \$260.00 | \$130.00 | 0407F3278: Review travel time split in February Consolidator.  |

| Date      | Name              | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 4/25/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00    | 0407F3281: Delphi - Review remaining missing time for February and complete Bill Y/N analysis.  |
| 4/25/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00    | 0407F3276: Delphi - Review February PG -Canadians expenses - Bill Y/N. Contact Matt Rolling regarding Feb. Canadian expenses.   |
| 4/25/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.1   | \$260.00 | \$26.00    | 0407F3280: Conference call with Matt Rolling (PwC) to discuss Project Giant - Canada expenses.  |
| 4/26/2007 | Anderson, Michael | Sr Associate | United States | Treasury Expertise             | 2.0   | \$220.00 | \$440.00   | 0407F0252: Update to project deliverable.   |
| 4/26/2007 | Bailey, Jonafel   | Sr Associate | United States | Project Management             | 4.3   | \$130.00 | \$559.00   | 0407F0295: Written control narrative for configuration testing.   |
| 4/26/2007 | Bailey, Jonafel   | Sr Associate | United States | Project Management             | 3.9   | \$130.00 | \$507.00   | 0407F0296: Continue on written control narrative for configuration testing.   |
| 4/26/2007 | Barrios, Joaquin  | Manager      | United States | Treasury Expertise             | 4.0   | \$280.00 | \$1,120.00 | 0407F0372: Draft hedging procedure manual.  |
| 4/26/2007 | Beaver, William   | Sr Associate | United States | ITGC Framework                 | 4.5   | \$130.00 | \$585.00   | 0407F0601: Worked on updating the unix, AS/400, mainframe, framework for 2007.  |
| 4/26/2007 | Beaver, William   | Sr Associate | United States | Project management             | 2.5   | \$130.00 | \$325.00   | 0407F0605: Created a summary review for the time spent on archiving the database, building treasury framework, and time spent for assisting in creating the controller's financial spreadsheet. |
| 4/26/2007 | Brown, Stasi      | Director     | United States | Foreign coordination           | 1.5   | \$260.00 | \$390.00   | 0407F0682: Review PowerPoint presentation deck for the European kick off meeting in Paris in May.   |
| 4/26/2007 | Cummins, Nathan   | Associate    | United States | Role Redesign                  | 3.8   | \$165.00 | \$627.00   | 0407F0866: Supported security testing for new role design.  |
| 4/26/2007 | Cummins, Nathan   | Associate    | United States | Role Redesign                  | 2.7   | \$165.00 | \$445.50   | 0407F0865: Supported security testing for new role design.  |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|---|
| 4/26/2007 | Cummins, Nathan  | Associate | United States | Delphi - Travel                | 0.5   | \$165.00 | \$82.50  | 0407F0867: Travel from Delphi Dayton to Chicago O'Hare (1hrs. * 50%).   |
| 4/26/2007 | Decker, Brian    | Partner   | United States | Project management             | 1.3   | \$390.00 | \$507.00 | 0407F0892: Preparation of SAP Delinger slides for Bayles.   |
| 4/26/2007 | Decker, Brian    | Partner   | United States | Project management             | 1.0   | \$390.00 | \$390.00 | 0407F0890: Meeting with Bayles (Delphi) regarding SAP.  |
| 4/26/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.7   | \$390.00 | \$273.00 | 0407F0891: Discussion regarding 2007 budgeting with St. Romain (Delphi).  |
| 4/26/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.2   | \$390.00 | \$78.00  | 0407F0893: Review of slides with Bayles (Delphi).   |
| 4/26/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00 | 0507F05102: Billing regarding period Jan to March 2007.   |
| 4/26/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00 | 0507F05104: Billing regarding period Jan to March 2007 continued.   |
| 4/26/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00 | 0507F05103: Billing regarding period Jan to March 2007 continued.   |
| 4/26/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00 | 0507F05105: Billing regarding period Jan to March 2007 continued.   |
| 4/26/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 3.1   | \$180.00 | \$558.00 | 0407F0965: Update Country Email & Budget Tables.  |
| 4/26/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 2.5   | \$180.00 | \$450.00 | 0407F0966: Conversation with D. Orf (PwC) about budgets and finances.   |
| 4/26/2007 | Eckroth, Jenae   | Associate | United States | Delphi - Travel                | 0.8   | \$180.00 | \$135.00 | 0407F0967: Travel from Troy, Michigan to Cedar Rapids, Iowa.  |
| 4/26/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 2.9   | \$95.00  | \$275.50 | 0407F1046: Continued correspondence with individuals regarding time descriptions for March and updated spreadsheet. |
| 4/26/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.2   | \$95.00  | \$114.00 | 0407F1042: Correspondence and e-mails related to Delphi.  |
| 4/26/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.8   | \$95.00  | \$76.00  | 0407F1047: Further requested expense detail for February.   |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|------------|--|
| 4/26/2007 | Eyman, Genevieve    | Associate    | United States | Project management  | 0.7   | \$95.00  | \$66.50    | 0407F1043: Arranged shipment of Delphi material for R Laforest.  |
| 4/26/2007 | Eyman, Genevieve    | Associate    | United States | Project management  | 0.6   | \$95.00  | \$57.00    | 0407F1044: Coordinated document delivery to A Clouser (PwC).   |
| 4/26/2007 | Eyman, Genevieve    | Associate    | United States | Project management  | 0.3   | \$95.00  | \$28.50    | 0407F1045: Worked with L Meyer (Delphi) to obtain additional work space.   |
| 4/26/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 4.1   | \$110.00 | \$451.00   | 0407F1135: Update status tracking worksheet to keep track of all the tests completed.                                      |
| 4/26/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.9   | \$110.00 | \$429.00   | 0407F1136: Update quick place with the recently completed revenue test documents.  |
| 4/26/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 5.3   | \$280.00 | \$1,484.00 | 0407F1256: Prepare the Certus (client system) Framework load file and test the run.  |
| 4/26/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 2.4   | \$280.00 | \$672.00   | 0407F1257: Continued to prepare the Certus (client system) Framework load file and test the run.                           |
| 4/26/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.9   | \$280.00 | \$252.00   | 0407F1255: Discussion with C Adams (Delphi) about Local controls and procedures to be followed.                            |
| 4/26/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.4   | \$280.00 | \$112.00   | 0407F1254: Discussions with R Shehi (PwC) about Certus (client system) status and testing issues.                          |
| 4/26/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel     | 0.4   | \$280.00 | \$98.00    | 0407F1253: Travel during Delphi business hours (.7hr. * 50%).  |
| 4/26/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 2.6   | \$130.00 | \$338.00   | 0407F1326: 2007 Testing of SAP Controls.   |
| 4/26/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.0   | \$130.00 | \$260.00   | 0407F1325: 2007 Testing of SAP Controls.   |
| 4/26/2007 | Johnson, Theresa    | Manager      | United States | Project management  | 3.6   | \$165.00 | \$594.00   | 0407F1520: Finalizing review of engagement details and flow for hours incurred by team members working on Delphi projects. |



| Date      | Name           | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|----------------|-------------------------------------|-------|----------|------------|---|
| 4/26/2007 | Keener, Stuart | Associate    | United States  | Other                               | 0.8   | \$95.00  | \$76.00    | 0407F1541: Added more example data into the application to produce the reports.   |
| 4/26/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                       | 3.0   | \$200.00 | \$600.00   | 0407F1611: Updated authorization values within roles based on control points.   |
| 4/26/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                       | 2.4   | \$200.00 | \$480.00   | 0407F1610: Finalized first round of testing and determined how to address unresolved items.   |
| 4/26/2007 | King, Langdon  | Sr Associate | United States  | Delphi - Travel                     | 0.4   | \$200.00 | \$80.00    | 0407F1612: Travel from Dayton (.8hr. * 50%).  |
| 4/26/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | 3.8   | \$175.00 | \$665.00   | 0407F1729: SOX 2007 planning with Petra Formankova (Accenture Internal Control) continued.  |
| 4/26/2007 | Kus, Vitezslav | Manager      | Czech Republic | Validation (Foreign staff use only) | 3.8   | \$175.00 | \$665.00   | 0507F07579: REBILL CORRECT TASK CODE - 0407F1729: SOX 2007 planning with Petra Formankova (Accenture Internal Control) continued.   |
| 4/26/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | 3.5   | \$175.00 | \$612.50   | 0407F1730: Conference call and follow up with M.Messina (Delphi Europe Finance Director).   |
| 4/26/2007 | Kus, Vitezslav | Manager      | Czech Republic | Validation (Foreign staff use only) | 3.5   | \$175.00 | \$612.50   | 0507F07580: REBILL CORRECT TASK CODE - 0407F1730: Conference call and follow up with M.Messina (Delphi Europe Finance Director).    |
| 4/26/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | -3.5  | \$175.00 | (\$612.50) | 0507F07427: CREDIT INCORRECT TASK CODE - 0407F1730: Conference call and follow up with M.Messina (Delphi Europe Finance Director).  |
| 4/26/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only)      | -3.8  | \$175.00 | (\$665.00) | 0507F07426: CREDIT INCORRECT TASK CODE - 0407F1729: SOX 2007 planning with Petra Formankova (Accenture Internal Control) continued. |
| 4/26/2007 | Lane, Chris    | Director     | United States  | Role Redesign                       | 3.0   | \$360.00 | \$1,080.00 | 0407F1802: Test enablers for SD.  |

| Date      | Name             | Position  | Work Country  | Task Code             | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|-----------------------|-------|----------|------------|--|
| 4/26/2007 | Lane, Chris      | Director  | United States | Role Redesign         | 3.0   | \$360.00 | \$1,080.00 | 0407F1803: Update project plan and testing plan.   |
| 4/26/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 3.4   | \$95.00  | \$323.00   | 0407F1876: Analyze imaged documents of Alternate Payee documents given to us by Fidelity for any information related to the Qualified Domestic Relation Orders (QDROs) of the Alternate Payees for the Grant Thornton pension audit. |
| 4/26/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 1.9   | \$95.00  | \$180.50   | 0407F1877: Update the summary sheet of the status of the project for Grant Thornton of the Manually Calculated pension participants.   |
| 4/26/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 0.6   | \$95.00  | \$57.00    | 0407F1875: Investigate the flowbacks that were not in SAP in order to locate their names.  |
| 4/26/2007 | Orf, Darren      | Manager   | United States | Project management    | 1.7   | \$280.00 | \$476.00   | 0407F2085: Continued milestone chart and reporting updates.  |
| 4/26/2007 | Orf, Darren      | Manager   | United States | Project management    | 0.8   | \$280.00 | \$224.00   | 0407F2083: Worked with A. Orf (PwC) to research and answer staff management/timing related questions.  |
| 4/26/2007 | Orf, Darren      | Manager   | United States | Project management    | 0.5   | \$280.00 | \$140.00   | 0407F2084: Coordinated with J. Eckroth (PwC) for rate review.  |
| 4/26/2007 | Osterman, Scott  | Director  | United States | Role Redesign         | 2.3   | \$360.00 | \$828.00   | 0407F2105: IT documentation requests.  |
| 4/26/2007 | Parakh, Siddarth | Manager   | United States | Expenditure           | 4.4   | \$165.00 | \$726.00   | 0407F2135: Perform configuration testing - expenditures - PN1 instance.  |
| 4/26/2007 | Parakh, Siddarth | Manager   | United States | Expenditure           | 4.2   | \$165.00 | \$693.00   | 0407F2155: Perform configuration testing - expenditures - PN1 instance.  |
| 4/26/2007 | Parakh, Siddarth | Manager   | United States | Expenditure           | 4.0   | \$165.00 | \$660.00   | 0407F2136: Perform configuration testing - expenditures - PN1 instance.  |
| 4/26/2007 | Parakh, Siddarth | Manager   | United States | Expenditure           | 3.9   | \$165.00 | \$643.50   | 0407F2156: Perform configuration testing - expenditures - PN1 instance.  |

| Date      | Name                 | Position         | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|----------------------|------------------|---------------|--------------------------------|-------|----------|------------|--|
| 4/26/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)    | 8.6   | \$165.00 | \$1,419.00 | 0407F2329: Identifying the IT systems that support significant business processes and will be in scope for 2007 SOX management testing process.  |
| 4/26/2007 | Scalbert, Jean-Max   | Manager          | France        | Manage foreign billing         | 1.0   | \$200.00 | \$200.00   | 0507F05108: Coordination with Stasi Brown to review of the contract with the hotel in regards to the 2007 European Kick off meeting.   |
| 4/26/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 4.1   | \$110.00 | \$451.00   | 0407F2464: CARS (client system) account maintenance and support.   |
| 4/26/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 3.1   | \$110.00 | \$341.00   | 0407F2465: Certus (client system)testing and documentation.  |
| 4/26/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 1.8   | \$110.00 | \$198.00   | 0407F2463: Update meeting with M Fawcett and K Fedoronko (Delphi) regarding the CARS application (client system).  |
| 4/26/2007 | Siansi, Cleberson    | Sr Associate     | United States | Expenditure                    | 4.2   | \$130.00 | \$546.00   | 0407F2723: Performing application controls testing for control activity 1.2.3.2.6 (Expenditures) for PN1, based on specific testing script.  |
| 4/26/2007 | Siansi, Cleberson    | Sr Associate     | United States | Expenditure                    | 2.9   | \$130.00 | \$377.00   | 0407F2724: Continued performing application controls testing for control activity 1.2.3.2.6 (Expenditures) for PN1, based on specific testing script.  |
| 4/26/2007 | Siansi, Cleberson    | Sr Associate     | United States | Expenditure                    | 2.1   | \$130.00 | \$273.00   | 0407F2725: Going through the testing script for control activity 1.2.3.2.7 with Stephany Franklin (PwC). Accessing PN1 and validating the test script for company codes in scope for FY2007. |
| 4/26/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application | 0.5   | \$135.00 | \$67.50    | 0407F2767: Discussion with Nicole Mackenzie (PwC) about project giant invoice, Foreign consolidator for Feb.   |
| 4/26/2007 | Thomas, Rance        | Associate        | United States | Project management             | 4.0   | \$95.00  | \$380.00   | 0407F2827: Balance sheet analysis project coding, updates, and verification of numbers updates. Create binder for template.  |

| Date      | Name                | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---|-------|----------|----------|---|
| 4/26/2007 | Tsai, Debby         | Associate    | United States | Project management                        | 1.2   | \$95.00  | \$114.00 | 0407F2873: Put Delphi Internal Control Walkthrough documents into binder and label the binder "Delphi Internal Controls Walkthrough". |
| 4/26/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$165.00 | \$346.50 | 0407F3128: Planning 2007 schedule.  |
| 4/26/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$165.00 | \$346.50 | 0407F3131: Review of new PCAOB guidance and compared Delphi guidelines.   |
| 4/26/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 1.8   | \$165.00 | \$297.00 | 0407F3132: Edited frequently asked questions.   |
| 4/26/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 1.8   | \$165.00 | \$297.00 | 0407F3129: PwC schedule call.   |
| 4/26/2007 | Vangorder, Kimberly | Manager      | United States | Engagement management (US staff use only) | 1.2   | \$165.00 | \$198.00 | 0407F3130: Inspected documentation guidelines.  |
| 4/26/2007 | Verma, Siddhant     | Associate    | United States | Project management                        | 8.2   | \$95.00  | \$779.00 | 0407F3138: Follow-up on round 2 validation testing files missing from the AHG folder, review of other folders to find missing files.  |
| 4/26/2007 | Verma, Siddhant     | Associate    | United States | Project management                        | 5.9   | \$95.00  | \$560.50 | 0407F3140: Create results summary and wrap-up of database archiving project.  |
| 4/26/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 2.5   | \$260.00 | \$650.00 | 0407F3285: Delphi - Fix Rate formulas in US Consolidator.   |
| 4/26/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 1.6   | \$260.00 | \$416.00 | 0407F3284: Review US Consolidator task codes, travel descriptions, Bill Y/N and include comments for Darren Orf (PwC) review.         |
| 4/26/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 1.1   | \$260.00 | \$286.00 | 0407F3288: Update task code table in Access database and revise reports.  |
| 4/26/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application            | 0.9   | \$260.00 | \$234.00 | 0407F3287: Delphi - Update Delphi Missing rates and Area codes.   |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 4/26/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.8   | \$260.00 | \$208.00   | 0407F3292: Delphi - Updates to Expense Consolidator pivot tables (exhibits).                                |
| 4/26/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.6   | \$260.00 | \$156.00   | 0407F3286: Delphi - Update Delphi February Exhibit file.  |
| 4/26/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.5   | \$260.00 | \$130.00   | 0407F3293: Delphi - Create Revised Access reports for expense pdfs.   |
| 4/26/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.5   | \$260.00 | \$130.00   | 0407F3289: Delphi - Revise exhibits, and Access reports to exclude foreign data.                            |
| 4/26/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.4   | \$260.00 | \$104.00   | 0407F3290: Delphi - Send Consolidator, exhibits, and Access reports to Darren Orf (PwC) for review.         |
| 4/26/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00    | 0407F3291: Delphi - Create PG - Time Access reports.  |
| 4/27/2007 | Bailey, Jonafel  | Sr Associate | United States | Project Management             | 4.5   | \$130.00 | \$585.00   | 0407F0298: Continue on written control narrative for configuration testing.                                 |
| 4/27/2007 | Bailey, Jonafel  | Sr Associate | United States | Project Management             | 3.8   | \$130.00 | \$494.00   | 0407F0297: Written control narrative for configuration testing.   |
| 4/27/2007 | Barrios, Joaquin | Manager      | United States | Treasury Expertise             | 4.0   | \$280.00 | \$1,120.00 | 0407F0373: Draft hedging procedure manual.  |
| 4/27/2007 | Beaver, William  | Sr Associate | United States | Project management             | 1.5   | \$130.00 | \$195.00   | 0407F0596: Worked on tying out the Delphi Working Co Database to the project management milestone.          |
| 4/27/2007 | Beaver, William  | Sr Associate | United States | ITGC Framework                 | 0.5   | \$130.00 | \$65.00    | 0407F0602: Worked on updating the unix, AS/400, mainframe, framework for 2007.                              |
| 4/27/2007 | Brown, Stasi     | Director     | United States | Project management             | 1.7   | \$260.00 | \$442.00   | 0407F0684: Review the agenda for the European kick-off meeting with Brian Decker and Darren Orf (both PwC). |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 4/27/2007 | Brown, Stasi        | Director     | United States | HR/Pension Assistance          | 0.5   | \$260.00 | \$130.00 | 0407F0685: Call with Karen Cobb (Delphi) to discuss status of the census data recalculation project for pension data.                                 |
| 4/27/2007 | Brown, Stasi        | Director     | United States | Foreign coordination           | 0.3   | \$260.00 | \$78.00  | 0407F0683: Conference call with Lindsay Block (PwC) to discuss European manager contacts for Delphi SOX work.   |
| 4/27/2007 | Eckroth, Jenae      | Associate    | United States | Project management             | 0.8   | \$180.00 | \$144.00 | 0407F0968: Send email requesting status report for PMO team.  |
| 4/27/2007 | Eyman, Genevieve    | Associate    | United States | Preparation of fee application | 2.2   | \$95.00  | \$209.00 | 0407F1048: Continued correspondence with individuals regarding time descriptions for March and updated spreadsheet.                                   |
| 4/27/2007 | Eyman, Genevieve    | Associate    | United States | Preparation of fee application | 1.6   | \$95.00  | \$152.00 | 0407F1049: Further requested expense detail for February. Worked with P Nelson to obtain receipts for E Williams (PwC).                               |
| 4/27/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 1.3   | \$95.00  | \$123.50 | 0407F1051: Reviewed documents for meeting with M Swanson at Delphi.   |
| 4/27/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 0.7   | \$95.00  | \$66.50  | 0407F1050: E-mails and correspondence related to Delphi.  |
| 4/27/2007 | Fatima, Subia       | Associate    | United States | Revenue                        | 4.1   | \$110.00 | \$451.00 | 0407F1137: Follow up on pending issues for PN1 test.  |
| 4/27/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00 | 0407F1258: Participate in Certus (client system) Status meeting with C Adams (Delphi), M Fawcett (Delphi), R Shehi (PwC), and D Church (Dixon Allen). |
| 4/27/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.3   | \$280.00 | \$84.00  | 0407F1259: Read and respond to client related e-mails and return phone calls.   |
| 4/27/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 3.4   | \$130.00 | \$442.00 | 0407F1329: Project planning for SAP controls team.  |
| 4/27/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 3.1   | \$130.00 | \$403.00 | 0407F1327: 2007 Testing of SAP Controls.  |

| Date      | Name                | Position     | Work Country   | Task Code                           | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|----------------|-------------------------------------|-------|----------|----------|--|
| 4/27/2007 | Franklin, Stephanie | Sr Associate | United States  | Inventory                           | 1.1   | \$130.00 | \$143.00 | 0407F1328: 2007 Testing of SAP Controls.   |
| 4/27/2007 | Johnson, Theresa    | Manager      | United States  | Project management                  | 4.1   | \$165.00 | \$676.50 | 0407F1521: Finalizing review of engagement details and flow for hours incurred by team members working on Delphi projects.           |
| 4/27/2007 | Johnson, Theresa    | Manager      | United States  | Project management                  | 3.9   | \$165.00 | \$643.50 | 0407F1522: Continued finalizing review of engagement details and flow for hours incurred by team members working on Delphi projects. |
| 4/27/2007 | Keener, Stuart      | Associate    | United States  | Other                               | 1.8   | \$95.00  | \$171.00 | 0407F1542: Added example data into the application to produce reports. Explained mapping to Crystal Enterprise developer.            |
| 4/27/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                       | 3.0   | \$200.00 | \$600.00 | 0407F1615: Analyzed latest RBE data pull for how it would impact new design.   |
| 4/27/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                       | 2.8   | \$200.00 | \$560.00 | 0407F1613: Determined strategy for mapping roles to users.   |
| 4/27/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                       | 1.0   | \$200.00 | \$200.00 | 0407F1614: Prepared list of next immediate steps with Ann Bianco (Delphi).   |
| 4/27/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.1   | \$175.00 | \$717.50 | 0407F1732: Conference call with Accenture regarding balance sheet analysis process.  |
| 4/27/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only)      | 4.1   | \$175.00 | \$717.50 | 0407F1731: SRBM call with Spain Delphi and Accenture (Zaneta Mudrakova)..  |
| 4/27/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.1   | \$175.00 | \$717.50 | 0507F07582: REBILL CORRECT TASK CODE - 0407F1732: Conference call with Accenture regarding balance sheet analysis process.           |
| 4/27/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Validation (Foreign staff use only) | 4.1   | \$175.00 | \$717.50 | 0507F07581: REBILL CORRECT TASK CODE - 0407F1731: SRBM call with Spain Delphi and Accenture (Zaneta Mudrakova)..                     |

| Date      | Name           | Position  | Work Country   | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|----------------|-----------|----------------|--------------------------------|-------|----------|------------|---|
| 4/27/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | -4.1  | \$175.00 | (\$717.50) | 0507F07428: CREDIT INCORRECT TASK CODE - 0407F1731: SRBM call with Spain Delphi and Accenture (Zaneta Mudrakova)..  |
| 4/27/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | -4.1  | \$175.00 | (\$717.50) | 0507F07429: CREDIT INCORRECT TASK CODE - 0407F1732: Conference call with Accenture regarding balance sheet analysis process.  |
| 4/27/2007 | Lane, Chris    | Director  | United States  | Role Redesign                  | 2.0   | \$360.00 | \$720.00   | 0407F1804: Enter time and discussion with Scott on status.  |
| 4/27/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 2.4   | \$95.00  | \$228.00   | 0407F1880: Analyze the report of flowbacks returned from T Van Schalkwyk (Delphi) from SAP and especially compare the Last Day Worked at Delphi as reported by the original 3 spreadsheets and what SAP pulled from Van Schalkwyk's report. |
| 4/27/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 1.7   | \$95.00  | \$161.50   | 0407F1882: Update the summary sheet of the status of the project for Grant Thornton of the Manually Calculated pension participants.  |
| 4/27/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 1.2   | \$95.00  | \$114.00   | 0407F1878: Investigate the flowbacks that were not in SAP in order to locate their names.   |
| 4/27/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 0.4   | \$95.00  | \$38.00    | 0407F1881: E-mail J Ridge (Fidelity) regarding flowbacks and our inability to compile the information of the flowbacks' Start Date at GM.   |
| 4/27/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 0.3   | \$95.00  | \$28.50    | 0407F1879: Discussion with T Van Schalkwyk (Delphi) in regards to getting the Start Date at GM for those Delphi employees who flowed back to GM.  |
| 4/27/2007 | Orf, Darren    | Manager   | United States  | Project management             | 3.6   | \$280.00 | \$1,008.00 | 0407F2088: Finalized final draft of Kick-Off presentation.  |
| 4/27/2007 | Orf, Darren    | Manager   | United States  | Project management             | 3.2   | \$280.00 | \$896.00   | 0407F2087: Began final draft of Kick-Off presentation.  |



| Date      | Name                 | Position  | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|-----------|---------------|-----------------------------|-------|----------|----------|--|
| 4/27/2007 | Orf, Darren          | Manager   | United States | Project management          | 1.2   | \$280.00 | \$336.00 | 0407F2089: Compile and validated accrual for R. Smithson (Delphi).   |
| 4/27/2007 | Orf, Darren          | Manager   | United States | Project management          | 0.7   | \$280.00 | \$196.00 | 0407F2086: Compiled list of tasks and composed instructions for execution and sent to J. Eckroth (to cover for me in my absence while in Europe).                      |
| 4/27/2007 | Osterman, Scott      | Director  | United States | Role Redesign               | 2.4   | \$360.00 | \$864.00 | 0407F2106: Update on IT progress, timeline, new functionality impact.  |
| 4/27/2007 | Parakh, Siddarth     | Manager   | United States | Expenditure                 | 5.0   | \$165.00 | \$825.00 | 0407F2138: Perform configuration testing - expenditures - PN1 instance.  |
| 4/27/2007 | Parakh, Siddarth     | Manager   | United States | Expenditure                 | 4.2   | \$165.00 | \$693.00 | 0407F2158: Perform configuration testing - expenditures - PN1 instance.  |
| 4/27/2007 | Parakh, Siddarth     | Manager   | United States | Expenditure                 | 4.0   | \$165.00 | \$660.00 | 0407F2157: Perform configuration testing - expenditures - PN1 instance.  |
| 4/27/2007 | Parakh, Siddarth     | Manager   | United States | Expenditure                 | 3.5   | \$165.00 | \$577.50 | 0407F2137: Perform configuration testing - expenditures - PN1 instance.  |
| 4/27/2007 | Perkins, Daniel      | Director  | United States | Treasury Expertise          | 2.0   | \$360.00 | \$720.00 | 0407F2176: Updates and edits on policies for all area.   |
| 4/27/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 3.4   | \$165.00 | \$561.00 | 0407F2332: Performing final review of the 2007 ITGC scoping document which identifies the systems and locations that will be in scope.                                 |
| 4/27/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 3.1   | \$165.00 | \$511.50 | 0407F2330: Participating in the Walkthrough demonstration by E&Y with Cleberson Siansi (PwC), Marcus Harris (Delphi), Bill Garvey (Delphi) and other Delphi-IAS staff. |
| 4/27/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 2.1   | \$165.00 | \$346.50 | 0407F2331: Preparing project update for Delphi management and PwC leadership.  |
| 4/27/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 2.5   | \$110.00 | \$275.00 | 0407F2466: Working S Das (Delphi) to develop the load runner scripts for CARS (client system).   |

| Date      | Name              | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 4/27/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 1.9   | \$110.00 | \$209.00 | 0407F2468: Working with Trintech to diagnose CARS (client system) issues.  |
| 4/27/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 1.3   | \$110.00 | \$143.00 | 0407F2467: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus (client system)application.   |
| 4/27/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                    | 4.4   | \$130.00 | \$572.00 | 0407F2726: Performing application controls testing for control activity 1.2.3.2.7 (Expenditures) for PN1, based on specific testing script.  |
| 4/27/2007 | Siansi, Cleberson | Sr Associate     | United States | Project Administration (IT)    | 3.7   | \$130.00 | \$481.00 | 0407F2727: Attending to E&Y client system training together with Bill Garvey, Jamshid Sadaghyani (PwC), Shannon Paccela (E&Y), Marcus Harris, and other individuals from IAS - Delphi. |
| 4/27/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 4.0   | \$135.00 | \$540.00 | 0407F2768: Foreign billing for Delphi-Mexico & France.   |
| 4/27/2007 | Thomas, Rance     | Associate        | United States | Project management             | 3.5   | \$95.00  | \$332.50 | 0407F2828: Documentation of project steps.   |
| 4/27/2007 | Thomas, Rance     | Associate        | United States | Project management             | 1.5   | \$95.00  | \$142.50 | 0407F2829: Balance sheet analysis project coding, updates, and verification of numbers updates.  |
| 4/27/2007 | Verma, Siddhant   | Associate        | United States | Project management             | 8.1   | \$95.00  | \$769.50 | 0407F3139: Follow-up on round 2 validation testing files that were incorrectly posted in the AHG folder, rename files, and find their appropriate locations.                           |
| 4/27/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 2.4   | \$260.00 | \$624.00 | 0407F3299: Delphi - Review Project Giant- Pending Expenses, Create Access Reports and Summary Exhibits for Colin Wittmer (PwC).  |
| 4/27/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 2.3   | \$260.00 | \$598.00 | 0407F3297: Delphi - Review Project Giant- Pending Expenses.  |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 4/27/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.6   | \$260.00 | \$156.00 | 0407F3298: Follow-up discussion with Genny Eyman(PwC) regarding Pending expenses.  |
| 4/27/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.5   | \$260.00 | \$130.00 | 0407F3301: Delphi - Respond to additional questions from Colin Wittmer (PwC).  |
| 4/27/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0407F3295: Send emails to Darren Orf (PwC) with Pdf exhibits (expenses) for client review and Expense Consolidator.                            |
| 4/27/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0407F3294: Delphi - Update Delphi expense description formats, Update Access Reports to include First names.                                   |
| 4/27/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0407F3296: Delphi - Respond to Liz Eide's (PwC) questions regarding email response from professional about Expense supporting detail.          |
| 4/27/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0407F3300: Delphi - Email Summary Schedules of February time and Expenses for Project Giant to Colin Wittmer, Peter Smidt, Matt Rolling (PwC). |
| 4/30/2007 | Bailey, Jonafel  | Sr Associate | United States | Project Management             | 4.5   | \$130.00 | \$585.00 | 0407F0300: Continue on written control narrative for configuration testing.  |
| 4/30/2007 | Bailey, Jonafel  | Sr Associate | United States | Project Management             | 3.0   | \$130.00 | \$390.00 | 0407F0299: Written control narrative for configuration testing.  |
| 4/30/2007 | Bailey, Jonafel  | Sr Associate | United States | Delphi - Travel                | 1.0   | \$130.00 | \$130.00 | 0407F0301: Travel time from Chicago and Detroit. (2hrs. * 50%).  |
| 4/30/2007 | Beasley, Rashida | Associate    | United States | Project Administration (IT)    | 4.6   | \$110.00 | \$506.00 | 0407F0582: Fill-out RTS and other forms necessary for access to Delphi's firewall.   |
| 4/30/2007 | Beasley, Rashida | Associate    | United States | Project Administration (IT)    | 1.9   | \$110.00 | \$209.00 | 0407F0583: Complete RTS and other forms necessary for access to Delphi's firewall.   |

| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 4/30/2007 | Beaver, William | Sr Associate | United States | ITGC Framework                 | 3.9   | \$130.00 | \$507.00 | 0407F0603: Worked on updating the unix, AS/400, mainframe, framework.           |
| 4/30/2007 | Beaver, William | Sr Associate | United States | ITGC Framework                 | 3.6   | \$130.00 | \$468.00 | 0407F0604: Continued worked on updating the unix, AS/400, mainframe, framework. |
| 4/30/2007 | Brown, Stasi    | Director     | United States | Project management             | 2.5   | \$260.00 | \$650.00 | 0407F0686: Quality assurance review for Delphi Steering division SOX work.      |
| 4/30/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.2   | \$260.00 | \$312.00 | 0407F0687: Quality assurance review for Delphi Powertrain SOX work.             |
| 4/30/2007 | Brown, Stasi    | Director     | United States | Project management             | 0.8   | \$260.00 | \$208.00 | 0407F0688: Quality assurance review for Delphi DPSS division SOX work.          |
| 4/30/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 3.7   | \$165.00 | \$610.50 | 0407F0868: Supported security testing for new role design.                      |
| 4/30/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 2.2   | \$165.00 | \$363.00 | 0407F0870: Supported security testing for new role design.                      |
| 4/30/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 2.1   | \$165.00 | \$346.50 | 0407F0869: Supported security testing for new role design.                      |
| 4/30/2007 | Decker, Brian   | Partner      | United States | Project management             | 1.2   | \$390.00 | \$468.00 | 0407F0894: Review of deck for PwC kickoff meeting.                              |
| 4/30/2007 | Decker, Brian   | Partner      | United States | Project management             | 1.0   | \$390.00 | \$390.00 | 0407F0895: Delphi bi-weekly update meeting.                                     |
| 4/30/2007 | Eckroth, Jenae  | Associate    | United States | Preparation of fee application | 2.8   | \$180.00 | \$504.00 | 0407F0971: February 2007 Expense Review.  |
| 4/30/2007 | Eckroth, Jenae  | Associate    | United States | Project management             | 2.8   | \$180.00 | \$504.00 | 0407F0969: February 2007 Rate Review.   |
| 4/30/2007 | Eckroth, Jenae  | Associate    | United States | Project management             | 0.8   | \$180.00 | \$144.00 | 0407F0970: Status Report Updates.   |
| 4/30/2007 | Erickson, Dave  | Partner      | United States | Revenue                        | 1.0   | \$390.00 | \$390.00 | 0407F0981: Weekly review of revenue documentation and team discussion.          |
| 4/30/2007 | Erickson, Dave  | Partner      | United States | Revenue                        | 0.6   | \$390.00 | \$234.00 | 0407F0982: Weekly review of revenue documentation and team discussion.          |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 4/30/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.7   | \$95.00  | \$161.50   | 0407F1055: Worked with accounting to obtain documentation for pending expenses related to Delphi, as requested by C Herring (PwC) for fee preparation. |
| 4/30/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.4   | \$95.00  | \$133.00   | 0407F1052: E-mail and correspondence, responding to requests and providing information related to Delphi.  |
| 4/30/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.2   | \$95.00  | \$114.00   | 0407F1053: Researched, discussed with S Brown (PwC), and ordered materials for meetings in Paris.  |
| 4/30/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.9   | \$95.00  | \$85.50    | 0407F1056: Cross-referenced foreign billing received with Accounts Payable database.   |
| 4/30/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.8   | \$95.00  | \$76.00    | 0407F1054: Created a sign-in sheet and compiled names of individuals attending the Paris meeting.  |
| 4/30/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.1   | \$110.00 | \$451.00   | 0407F1138: Update quick place with the changes made to revenue document after first review.  |
| 4/30/2007 | Fatima, Subia    | Associate | United States | Delphi - Travel                | 1.6   | \$110.00 | \$170.50   | 0407F1139: Travel from Chi to Troy (3.1hrs. * 50%).  |
| 4/30/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 4.1   | \$280.00 | \$1,148.00 | 0407F1261: Clean-up and reload framework outline per changes from C Adams (Delphi) and errors from 4/26/07's run.                                      |
| 4/30/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.7   | \$280.00 | \$476.00   | 0407F1266: Investigate how to add a new form to the activity list. Contact Certus (client system) and put in a help ticket for support on the topic.   |
| 4/30/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.6   | \$280.00 | \$448.00   | 0407F1264: Run Certus (client system) reports per C Adams (Delphi) request.  |
| 4/30/2007 | Fisher, Tamara   | Manager   | United States | Delphi - Travel                | 0.8   | \$280.00 | \$224.00   | 0407F1260: Travel during Delphi Business hours (1.6hrs. * 50%).  |

| Date      | Name                | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|----------------|--------------------------------|-------|----------|----------|--|
| 4/30/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.7   | \$280.00 | \$196.00 | 0407F1262: Status update and review with C Adams (Delphi) for Certus (client system) project.                                |
| 4/30/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00 | 0407F1263: Discussion with M Wolfenden (HMC) about CARS (client system) issue, assist in brainstorming possible resolutions. |
| 4/30/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.3   | \$280.00 | \$84.00  | 0407F1267: Review and respond to client related e-mail.  |
| 4/30/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.3   | \$280.00 | \$84.00  | 0407F1265: Discussion with D Hoerger (HMC) about Delphi PC issues and load file status/issues.                               |
| 4/30/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 3.7   | \$130.00 | \$481.00 | 0407F1332: 2007 Testing of SAP Controls.   |
| 4/30/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 2.8   | \$130.00 | \$364.00 | 0407F1331: 2007 Testing of SAP Controls.   |
| 4/30/2007 | Franklin, Stephanie | Sr Associate | United States  | Inventory                      | 2.7   | \$130.00 | \$351.00 | 0407F1333: 2007 Testing of SAP Controls.   |
| 4/30/2007 | Franklin, Stephanie | Sr Associate | United States  | Delphi - Travel                | 1.0   | \$130.00 | \$130.00 | 0407F1330: Travel from IAH to DTW before 8 AM (2 hrs. * 50%).  |
| 4/30/2007 | Keener, Stuart      | Associate    | United States  | Other                          | 0.7   | \$95.00  | \$66.50  | 0407F1543: Gave feedback on reports to developer for changes. Sent off two reports to Michael Peterson for review.           |
| 4/30/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 3.0   | \$200.00 | \$600.00 | 0407F1617: Analyzed t-codes that were assigned to more than one CO role.   |
| 4/30/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 2.5   | \$200.00 | \$500.00 | 0407F1616: Prepared list of items to send to upper mgt that addressed major issues that had been encountered during project. |
| 4/30/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 4.2   | \$175.00 | \$735.00 | 0407F1727: SRBM call with Germany Stadeln and Accenture (Zaneta Mudrakova).  |

| Date      | Name           | Position  | Work Country   | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|----------------|-------------------------------------|-------|----------|------------|--|
| 4/30/2007 | Kus, Vitezslav | Manager   | Czech Republic | Validation (Foreign staff use only) | 4.2   | \$175.00 | \$735.00   | 0507F07577: REBILL CORRECT TASK CODE - 0407F1727: SRBM call with Germany Stadeln and Accenture (Zaneta Mudrakova).   |
| 4/30/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only)      | 3.5   | \$175.00 | \$612.50   | 0407F1728: SOX 2007 planning with Petra Formankova (Accenture Internal Control).   |
| 4/30/2007 | Kus, Vitezslav | Manager   | Czech Republic | Validation (Foreign staff use only) | 3.5   | \$175.00 | \$612.50   | 0507F07578: REBILL CORRECT TASK CODE - 0407F1728: SOX 2007 planning with Petra Formankova (Accenture Internal Control).  |
| 4/30/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only)      | -3.5  | \$175.00 | (\$612.50) | 0507F07425: CREDIT INCORRECT TASK CODE - 0407F1728: SOX 2007 planning with Petra Formankova (Accenture Internal Control).  |
| 4/30/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only)      | -4.2  | \$175.00 | (\$735.00) | 0507F07424: CREDIT INCORRECT TASK CODE - 0407F1727: SRBM call with Germany Stadeln and Accenture (Zaneta Mudrakova).   |
| 4/30/2007 | Lane, Chris    | Director  | United States  | Role Redesign                       | 2.0   | \$360.00 | \$720.00   | 0407F1805: Tested FI team's derived roles in R/3 dev environment.  |
| 4/30/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance               | 1.6   | \$95.00  | \$152.00   | 0407F1883: Format the Manually Calculated pension participants that need to be Further Audited with columns that detail the factors that cause the variance in order for easier reference. |
| 4/30/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance               | 1.4   | \$95.00  | \$133.00   | 0407F1888: Update the summary sheet of the status of the project for Grant Thornton of the Manually Calculated pension participants.   |
| 4/30/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance               | 1.2   | \$95.00  | \$114.00   | 0407F1887: Organize and update the results of the recalculations of the Manually Calculated Participants for Grant Thornton pension audit of the manually calculated pension payments.     |

| Date      | Name                 | Position  | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|-----------|---------------|-----------------------------|-------|----------|----------|--|
| 4/30/2007 | Lim, Jay             | Associate | United States | HR/Pension Assistance       | 1.0   | \$95.00  | \$95.00  | 0407F1886: Meeting with J DeMarco and G Kimpan (Delphi) about the list of items that need to be completed in the coming month.           |
| 4/30/2007 | Lim, Jay             | Associate | United States | HR/Pension Assistance       | 0.6   | \$95.00  | \$57.00  | 0407F1889: Take into account the Manually Calculated files found in J DeMarco's (Delphi) office and put them into their appropriate box. |
| 4/30/2007 | Lim, Jay             | Associate | United States | HR/Pension Assistance       | 0.4   | \$95.00  | \$38.00  | 0407F1885: E-mail J Ridge (Fidelity) the list of flowbacks with the requested information minus the flowbacks' Start Date at GM.         |
| 4/30/2007 | Lim, Jay             | Associate | United States | HR/Pension Assistance       | 0.3   | \$95.00  | \$28.50  | 0407F1884: Discussion with J Ridge (Fidelity) about why we were unable to compile the information of the flowbacks' Start Date at GM.    |
| 4/30/2007 | Osterman, Scott      | Director  | United States | Role Redesign               | 2.0   | \$360.00 | \$720.00 | 0407F2107: Issues update discussion and analysis with Ann.   |
| 4/30/2007 | Parakh, Siddarth     | Manager   | United States | Expenditure                 | 4.4   | \$165.00 | \$726.00 | 0407F2140: Perform configuration testing - expenditures - PN1 instance.  |
| 4/30/2007 | Parakh, Siddarth     | Manager   | United States | Expenditure                 | 4.2   | \$165.00 | \$693.00 | 0407F2139: Perform configuration testing - expenditures - PN1 instance.  |
| 4/30/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 2.8   | \$165.00 | \$462.00 | 0407F2334: Performing final review of the 2007 ITGC scoping document which identifies the systems and locations that will be in scope.   |
| 4/30/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.3   | \$165.00 | \$214.50 | 0407F2333: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.         |
| 4/30/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 4.9   | \$110.00 | \$539.00 | 0407F2439: Supporting Sanjay D (Delphi) with load runner scripts for CARS.   |
| 4/30/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 2.1   | \$110.00 | \$231.00 | 0407F2440: Supporting Sanjay D (Delphi) with load runner scripts for CARS.   |



| Date      | Name                | Position         | Work Country  | Task Code                                 | Hours | Rate     | Total    | Description   |
|-----------|---------------------|------------------|---------------|---|-------|----------|----------|---|
| 4/30/2007 | Shehi, Renis        | Associate        | United States | Certus/CARS Program                       | 1.6   | \$110.00 | \$176.00 | 0407F2469: Update meeting with M Fawcett and K Fedoronko (Delphi) regarding the CARS application (client system).                                     |
| 4/30/2007 | Siansi, Cleberson   | Sr Associate     | United States | Project Management                        | 3.2   | \$130.00 | \$416.00 | 0407F2728: Performing application controls testing for control activity 1.2.3.2.4 (Expenditures) for PN1, based on specific testing script.           |
| 4/30/2007 | Siansi, Cleberson   | Sr Associate     | United States | Project Management                        | 3.1   | \$130.00 | \$403.00 | 0407F2729: Continued performing application controls testing for control activity 1.2.3.2.4 (Expenditures) for PN1, based on specific testing script. |
| 4/30/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application            | 4.0   | \$135.00 | \$540.00 | 0407F2769: Foreign billing for Delphi.  |
| 4/30/2007 | Thomas, Rance       | Associate        | United States | Project management                        | 5.1   | \$95.00  | \$484.50 | 0407F2830: Balance sheet analysis project coding, updates, and verification of numbers updates.   |
| 4/30/2007 | Thomas, Rance       | Associate        | United States | Project management                        | 1.0   | \$95.00  | \$95.00  | 0407F2831: Documentation of project steps.  |
| 4/30/2007 | Vangorder, Kimberly | Manager          | United States | Engagement management (US staff use only) | 2.1   | \$165.00 | \$346.50 | 0407F3133: Mapping of working community files.  |
| 4/30/2007 | Vangorder, Kimberly | Manager          | United States | Engagement management (US staff use only) | 1.9   | \$165.00 | \$313.50 | 0407F3134: Reviewed Delphi client system training materials.  |
| 4/30/2007 | Wojdyla, Dennis     | Director         | United States | Project Administration (IT)               | 0.5   | \$260.00 | \$130.00 | 0407F3208: Update of new framework with jamshid (PwC).  |
| 4/30/2007 | Woods, Kristy       | Sr Associate     | United States | Preparation of fee application            | 2.0   | \$260.00 | \$520.00 | 0407F3308: Delphi - Revise Delphi Exhibits and incorporate in February Narrative.   |
| 4/30/2007 | Woods, Kristy       | Sr Associate     | United States | Preparation of fee application            | 1.9   | \$260.00 | \$494.00 | 0407F3310: Delphi - Revise February Narrative to reflect revisions to exhibits.   |
| 4/30/2007 | Woods, Kristy       | Sr Associate     | United States | Preparation of fee application            | 1.8   | \$260.00 | \$468.00 | 0407F3302: Delphi - Split bulked hrs..  |
| 4/30/2007 | Woods, Kristy       | Sr Associate     | United States | Preparation of fee application            | 1.0   | \$260.00 | \$260.00 | 0407F3311: Delphi - Create April Consolidator and pull in time from WCO and WIP. Create missing hours list.   |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 4/30/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.7   | \$260.00 | \$182.00 | 0407F3305: Delphi - Create additional Access reports for time and expenses (pdfs -Other Tax Consulting services and send to Karin Smidt (PwC) for review). |
| 4/30/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.4   | \$260.00 | \$104.00 | 0407F3307: Delphi - Create additional Access reports for time and expenses (pdfs) ( ITS Compliance Loan staff).  |
| 4/30/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0407F3304: Delphi - Update time descriptions to refelct split hours..  |
| 4/30/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0407F3309: Delphi - Adjust February Consolidator by removing administrative fees and adjusting associated exhibits to reflect these edits.                 |
| 4/30/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0407F3303: Delphi -Reconcile time discrepancies due to splitting hours.  |
| 4/30/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.1   | \$260.00 | \$26.00  | 0407F3306: Delphi - Respond to Jeffrey Barringer regarding Delphi PFS payments.  |
| 5/1/2007  | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.1   | \$130.00 | \$533.00 | 0507F00746: Written control narrative for configuration testing.   |
| 5/1/2007  | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 3.6   | \$130.00 | \$468.00 | 0507F00747: Written control narrative for configuration testing.   |
| 5/1/2007  | Beasley, Rashida | Associate    | United States | Project Administration (IT)    | 5.4   | \$110.00 | \$594.00 | 0507F00697: Reviewed E&Y's walkthrough procedures.   |
| 5/1/2007  | Beasley, Rashida | Associate    | United States | Project Administration (IT)    | 2.8   | \$110.00 | \$308.00 | 0507F00698: Continued Reviewed E&Y's walkthrough procedures.   |
| 5/1/2007  | Beaver, William  | Sr Associate | United States | ITGC Framework                 | 4.6   | \$130.00 | \$598.00 | 0507F00771: Worked on updating the unix, AS/400, mainframe, framework for 2007.  |
| 5/1/2007  | Beaver, William  | Sr Associate | United States | ITGC Framework                 | 2.9   | \$130.00 | \$377.00 | 0507F00772: Continued Worked on updating the unix, AS/400, mainframe, framework for 2007.  |

| Date     | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/1/2007 | Braman, Brandon  | Sr Associate | United States | ITGC Framework                 | 3.3   | \$130.00 | \$429.00 | 0507F00778: Worked on re-writing 2007 standard testing procedures.  |
| 5/1/2007 | Braman, Brandon  | Sr Associate | United States | ITGC Framework                 | 3.1   | \$130.00 | \$403.00 | 0507F00779: Continued Worked on re-writing 2007 standard testing procedures.  |
| 5/1/2007 | Braman, Brandon  | Sr Associate | United States | ITGC Framework                 | 1.6   | \$130.00 | \$208.00 | 0507F00777: Met with Bill Beaver to dicuss the 2007 standard testing procedures, and proposed changes and rewrites based on new guidance. |
| 5/1/2007 | Brown, Stasi     | Director     | United States | Project management             | 1.1   | \$260.00 | \$286.00 | 0507F01399: Update discussion with Karen St. Romain (Delphi SOX) on 2007 SOX scoping.   |
| 5/1/2007 | Brown, Stasi     | Director     | United States | Project management             | 1.0   | \$260.00 | \$260.00 | 0507F01400: Review current state of Corporate balance sheet and income statement analytics provided by Rance Thomas (PwC).                |
| 5/1/2007 | Brown, Stasi     | Director     | United States | Project management             | 0.9   | \$260.00 | \$234.00 | 0507F01398: Standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers.                             |
| 5/1/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 3.6   | \$165.00 | \$594.00 | 0507F00011: Supported security testing for new role design.   |
| 5/1/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 2.3   | \$165.00 | \$379.50 | 0507F00010: Supported security testing for new role design.   |
| 5/1/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 2.1   | \$165.00 | \$346.50 | 0507F00012: Supported security testing for new role design.   |
| 5/1/2007 | Eckroth, Jenae   | Associate    | United States | Preparation of fee application | 1.0   | \$180.00 | \$180.00 | 0507F00038: February 2007 Expense Review.   |
| 5/1/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 0.8   | \$180.00 | \$144.00 | 0507F00039: February 2007 Rate Review Communications.   |
| 5/1/2007 | Eyman, Genevieve | Associate    | United States | Documentation of time detail   | 2.1   | \$95.00  | \$199.50 | 0507F00080: Followed up with March and April time discrepancies, calling and e-mailing individuals requesting detail.                     |

| Date     | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 5/1/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.6   | \$95.00  | \$152.00   | 0507F00077: Coordinated procurement of 3 additional computers with US-IT for T Fisher and R Shehi (PwC) to perform Delphi CARs testing and reports. |
| 5/1/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.3   | \$95.00  | \$123.50   | 0507F00079: Worked with P Nelson (PwC) and Shared Services to obtain D Pillay's hotel expenses for December & January.                              |
| 5/1/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.2   | \$95.00  | \$114.00   | 0507F00076: E-mail and correspondence, responding to requests & providing information related to Delphi.  |
| 5/1/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.9   | \$95.00  | \$85.50    | 0507F00078: Updated contact information for attendees to the Kick Off Meeting in Paris for S Brown.   |
| 5/1/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.1   | \$110.00 | \$451.00   | 0507F02133: Perform control testing by executing test scripts to test controls related to billing.  |
| 5/1/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 3.9   | \$110.00 | \$429.00   | 0507F02134: Perform control testing by executing test scripts to test controls related to billing.  |
| 5/1/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 4.2   | \$280.00 | \$1,176.00 | 0507F00115: Clean up Corporate Controls format. Include putting one into Load file format with formulas.  |
| 5/1/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 2.6   | \$280.00 | \$728.00   | 0507F00116: Accumulate 2007 Certus reports, run all of them, store into excel, screen print selection criterion.                                    |
| 5/1/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.8   | \$280.00 | \$504.00   | 0507F00119: Update Action Item log and post to sharepoint to prepare it for meeting and then follow-up.   |
| 5/1/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.7   | \$280.00 | \$476.00   | 0507F00118: Conference call with dhoerger(HMC) on load file issues.   |

| Date     | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description  |
|----------|---------------------|--------------|---------------|---------------------|-------|----------|----------|--|
| 5/1/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.8   | \$280.00 | \$224.00 | 0507F00117: Participate in Certus status meeting with cadams(delphi), mfawcett(delphi), rshehi(pwc), dchurch(dixon allen).   |
| 5/1/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.3   | \$280.00 | \$84.00  | 0507F00121: Discussions with Msakowski(delphi) about Dave Hoerger's remote PC access.  |
| 5/1/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.2   | \$280.00 | \$56.00  | 0507F00120: Discussion with Mwolfenden(hmc) about CARS added user issue.   |
| 5/1/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.4   | \$130.00 | \$442.00 | 0507F00152: 2005 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/1/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.4   | \$130.00 | \$312.00 | 0507F00150: 2007 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/1/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.3   | \$130.00 | \$299.00 | 0507F00151: 2006 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/1/2007 | Johnson, Theresa    | Manager      | United States | Project management  | 1.1   | \$165.00 | \$181.50 | 0507F03552: Weekly ICM call which is attended by PwC SOX core team and all of Delphi's SOX management members (Internal Control Managers, Internal Control Coordinators, Validation Team Leads, Director of Internal Audit, etc.). |
| 5/1/2007 | Keener, Stuart      | Associate    | United States | Other               | 0.5   | \$95.00  | \$47.50  | 0507F00188: Reviewed developed Bankruptcy Filing reports for errors.   |
| 5/1/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 3.2   | \$200.00 | \$640.00 | 0507F00197: Deleted tcodes from new security roles based on feedback from business teams.  |
| 5/1/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 2.0   | \$200.00 | \$400.00 | 0507F00195: Planned go-live process for new security roles.  |
| 5/1/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 1.7   | \$200.00 | \$340.00 | 0507F00196: Mapped tcodes to users based on transactional usage of RBE data for 5 months.  |

| Date     | Name          | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description  |
|----------|---------------|--------------|---------------|-----------------------|-------|----------|----------|--|
| 5/1/2007 | King, Langdon | Sr Associate | United States | Role Redesign         | 1.1   | \$200.00 | \$220.00 | 0507F00198: Sent out emails to business teams to provide list of power users for go-live.  |
| 5/1/2007 | Lim, Jay      | Associate    | United States | HR/Pension Assistance | 1.7   | \$95.00  | \$161.50 | 0507F01630: Preliminary analysis of Watson Wyatt/Fidelity/Delphi Data Issues 002, 005, and 008 to formulate how to go about resolving these issues.  |
| 5/1/2007 | Lim, Jay      | Associate    | United States | HR/Pension Assistance | 1.6   | \$95.00  | \$152.00 | 0507F01636: Organize and update the results of the recalculations of the Alternate Payee Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.  |
| 5/1/2007 | Lim, Jay      | Associate    | United States | HR/Pension Assistance | 1.4   | \$95.00  | \$133.00 | 0507F01634: Investigate flowbacks prior to 12/31/1999 for Fidelity to see why they were included in my compilation of Delphi to GM flowbacks since Fidelity had thought those prior to 12/31/1999 were not classified as such.                             |
| 5/1/2007 | Lim, Jay      | Associate    | United States | HR/Pension Assistance | 1.3   | \$95.00  | \$123.50 | 0507F01631: Meeting with J DeMarco and G Kimpan (Delphi) on outstanding Watson Wyatt/Fidelity/Delphi Data Issues and which ones we are responsible for in resolving.   |
| 5/1/2007 | Lim, Jay      | Associate    | United States | HR/Pension Assistance | 0.7   | \$95.00  | \$66.50  | 0507F01637: Explain to K Mahan (Siegfried) how to interpret the format and how to filter out those participants who fall into the 1-year credited service convention and average salary discrepancy in the spreadsheet for the Manually Calculated project |
| 5/1/2007 | Lim, Jay      | Associate    | United States | HR/Pension Assistance | 0.6   | \$95.00  | \$57.00  | 0507F01633: E-mail P Hall (Fidelity) about info needed to complete the recalculations of the Manually Calculated Participants for Grant Thornton pension audit of the manually calculated pension payments.  |

| Date     | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|--|
| 5/1/2007 | Lim, Jay             | Associate    | United States | HR/Pension Assistance       | 0.4   | \$95.00  | \$38.00  | 0507F01632: Meeting with B Studer to discuss audit of Credited Service for GMI students currently working at Delphi.                   |
| 5/1/2007 | Lim, Jay             | Associate    | United States | HR/Pension Assistance       | 0.4   | \$95.00  | \$38.00  | 0507F01635: Investigate alternate payees issues and follow up with The Siegfried Group.  |
| 5/1/2007 | Parakh, Siddarth     | Manager      | United States | Revenue                     | 4.5   | \$165.00 | \$742.50 | 0507F01579: Perform revenue account determination for adjustments configuration testing - revenue - PN1 instance.                      |
| 5/1/2007 | Parakh, Siddarth     | Manager      | United States | Revenue                     | 3.7   | \$165.00 | \$610.50 | 0507F01578: Perform revenue account determination for price configuration testing - revenue - PN1 instance.                            |
| 5/1/2007 | Reed, Brian          | Manager      | United States | Project management          | 1.0   | \$165.00 | \$165.00 | 0507F00817: Participated in weekly Delphi ICM Conference Call.   |
| 5/1/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 3.1   | \$165.00 | \$511.50 | 0507F02154: Planning 2007 SOX reviews and discussed it with staff (Cleberson Siansi, Brandon Braman, Bill Beaver and Rashida Beasley). |
| 5/1/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.4   | \$110.00 | \$374.00 | 0507F00264: Working with Trintech to diagnose CARS system issues.  |
| 5/1/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.1   | \$110.00 | \$341.00 | 0507F00265: Supporting Sanjay D (Delphi) with load runner scripts for CARS.  |
| 5/1/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 1.0   | \$110.00 | \$110.00 | 0507F00267: Update meeting with M Fawcett and C Adams (delphi) regarding the Certus application.                                       |
| 5/1/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 0.9   | \$110.00 | \$99.00  | 0507F00266: Meeting with M Fawcett and M Whiteman (Delphi) to discuss CARS-SAP linkage.  |
| 5/1/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 4.5   | \$130.00 | \$585.00 | 0507F00300: Documenting application controls testing for control activity 1.2.3.2.4 (Expenditures) for PN1.                            |

| Date     | Name                | Position         | Work Country  | Task Code                               | Hours | Rate     | Total    | Description   |
|----------|---------------------|------------------|---------------|---|-------|----------|----------|---|
| 5/1/2007 | Siansi, Cleberson   | Sr Associate     | United States | Expenditure                             | 3.6   | \$130.00 | \$468.00 | 0507F00301: Continued Documenting application controls testing for control activity 1.2.3.2.4 (Expenditures) for PN1.   |
| 5/1/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application          | 2.5   | \$135.00 | \$337.50 | 0507F01188: Reconciliation/discussions with France and Mexico, prep for walk through of Foreign reconciliation process. |
| 5/1/2007 | Taylor, Todd        | Manager          | United States | Engagement management                   | 0.5   | \$165.00 | \$82.50  | 0507F00325: Discussion with Frank Nance regarding 2007 Control framework.   |
| 5/1/2007 | Thiel, Nicole       | Sr Associate     | United States | Tax Specialist Assistance for Corporate | 1.5   | \$155.00 | \$232.50 | 0507F01200: Research Delphi Sox reconciliation issue per Karin's Schmitz's (PwC) email request.                         |
| 5/1/2007 | Thomas, Rance       | Associate        | United States | Project management                      | 5.1   | \$95.00  | \$484.50 | 0507F00330: Balance sheet analysis project coding, updates, and verification of numbers updates 5.1 hrs.                |
| 5/1/2007 | Thomas, Rance       | Associate        | United States | Project management                      | 3.1   | \$95.00  | \$294.50 | 0507F00331: Balance sheet analysis project coding, updates, and verification of numbers updates 5.1 hrs.                |
| 5/1/2007 | Vangorder, Kimberly | Manager          | United States | Project management                      | 1.3   | \$165.00 | \$214.50 | 0507F01527: Delphi ICM SOX update meeting.  |
| 5/1/2007 | Vangorder, Kimberly | Manager          | United States | Project management                      | 1.1   | \$165.00 | \$181.50 | 0507F01526: Met with C. Rhodes (Delphi) regarding year 2007 plan.   |
| 5/1/2007 | Vangorder, Kimberly | Manager          | United States | Project management                      | 0.9   | \$165.00 | \$148.50 | 0507F01523: Edited work performed by S. Verma over redocumentation of incorrect walk through process.                   |
| 5/1/2007 | Vangorder, Kimberly | Manager          | United States | Project management                      | 0.8   | \$165.00 | \$132.00 | 0507F01532: Requests made to Anne Orf (PwC) for staffing needs.   |
| 5/1/2007 | Vangorder, Kimberly | Manager          | United States | Project management                      | 0.8   | \$165.00 | \$132.00 | 0507F01524: Located and reviewed deficiency tracker.  |
| 5/1/2007 | Vangorder, Kimberly | Manager          | United States | Project management                      | 0.8   | \$165.00 | \$132.00 | 0507F01525: Read through deficiency tracker.  |



| Date     | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/1/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F01522: Review of AHG kick off materials.  |
| 5/1/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.6   | \$165.00 | \$99.00  | 0507F01529: Meeting with Bill Schultz (Delphi) regarding control framework.                                    |
| 5/1/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.6   | \$165.00 | \$99.00  | 0507F01530: Meeting with Carol Rhodes regarding Delphi comments on framework.                                  |
| 5/1/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.3   | \$165.00 | \$49.50  | 0507F01531: Meeting with Ravi Kallepalli (Delphi) over tooling testing.  |
| 5/1/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.1   | \$165.00 | \$16.50  | 0507F01528: Email to India team inquiring about a TB location being in scope or not.                           |
| 5/1/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 1.2   | \$260.00 | \$312.00 | 0507F01077: Finalize Expense Exhibits and update narrative to reflect revised numbers.                         |
| 5/1/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 1.2   | \$260.00 | \$312.00 | 0507F01078: Research non-transistory time professionals start dates in interim bankruptcy filings.             |
| 5/1/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 0.8   | \$260.00 | \$208.00 | 0507F01075: Complete missing April time analysis and send email to professionals regarding Missing April time. |
| 5/1/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 0.6   | \$260.00 | \$156.00 | 0507F01076: Review Janae's review edits to February Expenses and respond to comments.                          |
| 5/1/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 0.1   | \$260.00 | \$26.00  | 0507F01079: Update non-transistory time professionals start information in the February narrative.             |
| 5/2/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue                        | 4.3   | \$130.00 | \$559.00 | 0507F00749: Configuration testing for PN1 for revenue.   |
| 5/2/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue                        | 4.1   | \$130.00 | \$533.00 | 0507F00748: Configuration testing for PN1 for revenue.   |
| 5/2/2007 | Barbos, Alexandru   | Sr Associate | Romania       | Delphi - Travel                | 1.5   | \$90.00  | \$130.50 | 0507F05455: (2.9x50%) Travel by plane from Timisoara to Paris.   |

| Date     | Name              | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description   |
|----------|-------------------|--------------|---------------|-----------------------------|-------|----------|----------|---|
| 5/2/2007 | Barbos, Alexandru | Sr Associate | Romania       | Delphi - Travel             | 0.3   | \$90.00  | \$27.00  | 0507F05457: (.6x50%) Travel by Taxi from Airport Paris to Hotel Marriot (kick of meeting premises).                                   |
| 5/2/2007 | Barbos, Alexandru | Sr Associate | Romania       | Delphi - Travel             | 0.1   | \$90.00  | \$9.00   | 0507F05456: (.2x50%) Travel by Taxi from PwC Office in Timisoara to the airport in Timisoara.   |
| 5/2/2007 | Beasley, Rashida  | Associate    | United States | Project Administration (IT) | 5.1   | \$110.00 | \$561.00 | 0507F00699: Reviewed E&Y's walkthrough procedures for audit purposes.   |
| 5/2/2007 | Beaver, William   | Sr Associate | United States | Other                       | 1.5   | \$130.00 | \$195.00 | 0507F00776: Performed 2007 summary of reviews on Delphi work for annual mangement feeback.  |
| 5/2/2007 | Braman, Brandon   | Sr Associate | United States | ITGC Framework              | 5.7   | \$130.00 | \$741.00 | 0507F00781: Worked on re-writing 2007 standard testing procedures.  |
| 5/2/2007 | Braman, Brandon   | Sr Associate | United States | ITGC Framework              | 2.3   | \$130.00 | \$299.00 | 0507F00780: Administrative tasks related to research and comparing standard testing procedures to the IT framework.                   |
| 5/2/2007 | Brown, Stasi      | Director     | United States | Delphi - Travel             | 3.0   | \$260.00 | \$780.00 | 0507F01402: Travel time from Detroit to Paris, France for Delphi European SOX Kick-off meeting for 2007 SOX testing (6.0 hrs. * 50%). |
| 5/2/2007 | Brown, Stasi      | Director     | United States | Foreign coordination        | 2.5   | \$260.00 | \$650.00 | 0507F01401: Prepare for oral European presentations en route to Paris, France to meet with PwC European managers.                     |
| 5/2/2007 | Eckroth, Jenae    | Associate    | United States | Project management          | 2.4   | \$180.00 | \$432.00 | 0507F00040: Project Quality Assurance Documentation for Delphi.   |
| 5/2/2007 | Eyman, Genevieve  | Associate    | United States | Project management          | 1.4   | \$95.00  | \$133.00 | 0507F00083: Meeting with M Sakowski (Delphi) to discuss future Delphi move and realocation of space.                                  |
| 5/2/2007 | Eyman, Genevieve  | Associate    | United States | Project management          | 0.8   | \$95.00  | \$76.00  | 0507F00081: Communications with B Simpkins (Delphi) regarding computers needed for Delphi CARs project.                               |

| Date     | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 5/2/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.7   | \$95.00  | \$66.50    | 0507F00082: E-mails and communications related to Delphi, responding to requests.   |
| 5/2/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.6   | \$95.00  | \$57.00    | 0507F00085: Discussion and communications regarding March time for L Block.   |
| 5/2/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.3   | \$95.00  | \$28.50    | 0507F00084: Reviewed and faxed client information for K VanGorder.  |
| 5/2/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.2   | \$110.00 | \$462.00   | 0507F02135: Perform control testing by executing test scripts to test controls related to billing.                                    |
| 5/2/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 3.8   | \$110.00 | \$418.00   | 0507F02136: Perform control testing by executing test scripts to test controls related to billing.                                    |
| 5/2/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 3.7   | \$280.00 | \$1,036.00 | 0507F00122: Review and load Org Structure based into Certus.  |
| 5/2/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.6   | \$280.00 | \$448.00   | 0507F00126: Work with msalkowski(delphi) to get dhoerger's PC loaded and ready for return.  |
| 5/2/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.2   | \$280.00 | \$336.00   | 0507F00129: Research and determine the best way to test Master/Local control parameters and what can be done to identify A & B sites. |
| 5/2/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00   | 0507F00124: Read and respond to Delphi e-mail.  |
| 5/2/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00   | 0507F00123: Discussions with Cadams(delphi) about Corporate Controls format.  |
| 5/2/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.5   | \$280.00 | \$140.00   | 0507F00125: Provide direction to rshehi(pwc) with regards to report testing and report output.  |
| 5/2/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00   | 0507F00127: Discussion of CARS project direction with rshehi(pwc).  |

| Date     | Name                | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|---------------------|--------------|----------------|--------------------------------|-------|----------|----------|---|
| 5/2/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00 | 0507F00128: Discussion on move of PwC and SOX staff, impacts on team, coordination with Genny Eyman (PwC) out on vacation.  |
| 5/2/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 3.9   | \$130.00 | \$507.00 | 0507F00153: 2004 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/2/2007 | Franklin, Stephanie | Sr Associate | United States  | Inventory                      | 3.5   | \$130.00 | \$455.00 | 0507F00155: 2002 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/2/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 2.8   | \$130.00 | \$364.00 | 0507F00154: 2003 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/2/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 3.8   | \$175.00 | \$665.00 | 0507F04394: Review of the balance sheet variance process with Masssimiliano Messina (Delphi) and Zaneta Mudrakova (Accenture).  |
| 5/2/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 1.7   | \$175.00 | \$297.50 | 0507F04395: Preparation of April 2007 invoice.  |
| 5/2/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Delphi - Travel                | 1.2   | \$175.00 | \$201.25 | 0507F04393: (2.3x50%) Travel to Paris for Delphi SOX 2007 kick-off meeting.   |
| 5/2/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 1.8   | \$95.00  | \$171.00 | 0507F01638: Preliminary analysis of Watson Wyatt/Fidelity/Delphi Data Issues 002, 005, and 008 to formulate how to go about resolving these issues.   |
| 5/2/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 1.5   | \$95.00  | \$142.50 | 0507F01641: Meeting with J DeMarco and G Kimpan (Delphi) to discuss and investigate Watson Wyatt/Fidelity/Delphi Data Issues.   |
| 5/2/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 1.4   | \$95.00  | \$133.00 | 0507F01640: Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments. |

| Date     | Name             | Position  | Work Country  | Task Code             | Hours | Rate     | Total    | Description   |
|----------|------------------|-----------|---------------|-----------------------|-------|----------|----------|---|
| 5/2/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 1.3   | \$95.00  | \$123.50 | 0507F01642: Meeting with J DeMarco and G Kimpan (Delphi) to discuss and investigate Watson Wyatt/Fidelity/Delphi Data Issues.           |
| 5/2/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 0.9   | \$95.00  | \$85.50  | 0507F01643: Investigate Watson Wyatt/Fidelity/Delphi Data Issues 002, 005, and 008 to formulate how to go about resolving these issues. |
| 5/2/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 0.3   | \$95.00  | \$28.50  | 0507F01639: E-mail T Van Schalkwyk (Delphi) spreadsheets of Watson Wyatt Data Issue 002 to run against SAP.                             |
| 5/2/2007 | Osterman, Scott  | Director  | United States | Role Redesign         | 2.4   | \$360.00 | \$864.00 | 0507F00802: Review go-live procedures, flows.   |
| 5/2/2007 | Osterman, Scott  | Director  | United States | Project Management    | 2.2   | \$260.00 | \$572.00 | 0507F00801: Team update meeting, Packard scoping and analysis.  |
| 5/2/2007 | Osterman, Scott  | Director  | United States | Role Redesign         | 1.7   | \$360.00 | \$612.00 | 0507F00803: Status analysis, flow analysis.   |
| 5/2/2007 | Parakh, Siddarth | Manager   | United States | Revenue               | 4.5   | \$165.00 | \$742.50 | 0507F01581: Review controls - billing configuration testing - revenue - PN1 instance.   |
| 5/2/2007 | Parakh, Siddarth | Manager   | United States | Revenue               | 3.5   | \$165.00 | \$577.50 | 0507F01580: Perform account keys configuration testing - revenue - PN1 instance.  |
| 5/2/2007 | pascu, hedy      | Manager   | Romania       | Delphi - Travel       | 1.2   | \$175.00 | \$210.00 | 0507F05468: (2.4x50%) Travel from Timisoara to Paris.   |
| 5/2/2007 | Perkins, Daniel  | Director  | United States | Planning              | 1.0   | \$360.00 | \$360.00 | 0507F03545: Reviewing treasury draft report.  |
| 5/2/2007 | Rogge, Horst     | Manager   | Germany       | Delphi - Travel       | 1.0   | \$200.00 | \$200.00 | 0507F05142: Flight to Paris and check out at Paris Airport (2 hours * 50%).   |
| 5/2/2007 | Rogge, Horst     | Manager   | Germany       | Delphi - Travel       | 0.6   | \$200.00 | \$120.00 | 0507F05143: Travel from Office to Airport (1.2 hour * 50%).   |
| 5/2/2007 | Rogge, Horst     | Manager   | Germany       | Delphi - Travel       | 0.3   | \$200.00 | \$50.00  | 0507F05141: Taxi from Airport to Hotel (0.5 hour * 50%).  |

| Date     | Name                 | Position     | Work Country   | Task Code                   | Hours | Rate     | Total    | Description   |
|----------|----------------------|--------------|----------------|-----------------------------|-------|----------|----------|---|
| 5/2/2007 | Sadaghiyani, Jamshid | Manager      | United States  | Project Administration (IT) | 3.6   | \$165.00 | \$594.00 | 0507F02156: Reviewing and discussing Audit guides that are prepared for 2007 ITGC mangement testing and will be used by PwC and Delphi-IAS.           |
| 5/2/2007 | Sadaghiyani, Jamshid | Manager      | United States  | Project Administration (IT) | 3.6   | \$165.00 | \$594.00 | 0507F02157: Continued Reviewing and discussing Audit guides that are prepared for 2007 ITGC mangement testing and will be used by PwC and Delphi-IAS. |
| 5/2/2007 | Sadaghiyani, Jamshid | Manager      | United States  | Project Administration (IT) | 0.9   | \$165.00 | \$148.50 | 0507F02155: Met Marcus Harris (Delphi), Manish Zaveri (Delphi) and Dennis Wojdyla (PwC) to discuss 2007 ITGC management testing.                      |
| 5/2/2007 | Shehi, Renis         | Associate    | United States  | Certus/CARS Program         | 4.1   | \$110.00 | \$451.00 | 0507F00270: Supporting Sanjay D (Delphi) with load runner scripts for CARS.   |
| 5/2/2007 | Shehi, Renis         | Associate    | United States  | Certus/CARS Program         | 3.5   | \$110.00 | \$385.00 | 0507F00269: Diagnosing and testing CARS system issues.  |
| 5/2/2007 | Shehi, Renis         | Associate    | United States  | Certus/CARS Program         | 1.2   | \$110.00 | \$132.00 | 0507F00268: Meeting with M Fawcett and R Romie (Delphi) to discuss CARS-SAP linkage.  |
| 5/2/2007 | Siansi, Cleberson    | Sr Associate | United States  | Expenditure                 | 3.4   | \$130.00 | \$442.00 | 0507F00302: Updating documentation for control activity 1.2.3.2.4 (Expenditures) as per the review notes from Stephanie Franklin.                     |
| 5/2/2007 | Siansi, Cleberson    | Sr Associate | United States  | Expenditure                 | 2.7   | \$130.00 | \$351.00 | 0507F00303: Continued Updating documentation for control activity 1.2.3.2.4 (Expenditures) as per the review notes from Stephanie Franklin.           |
| 5/2/2007 | Siansi, Cleberson    | Sr Associate | United States  | Expenditure                 | 2.1   | \$130.00 | \$273.00 | 0507F00304: Performing application controls testing for control activity 1.2.3.2.7 (Expenditures) for PN1, based on specific testing script.          |
| 5/2/2007 | Stefanik, Peter      | Sr Associate | Czech Republic | Delphi - Travel             | 1.3   | \$135.00 | \$168.75 | 0507F04397: (2.5x50%) Flight from Prague to Paris.  |

| Date     | Name                | Position         | Work Country   | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|---------------------|------------------|----------------|--------------------------------|-------|----------|----------|---|
| 5/2/2007 | Stefanik, Peter     | Sr Associate     | Czech Republic | Delphi - Travel                | 0.5   | \$135.00 | \$67.50  | 0507F04396: (1x50%) Travel from home to Ruzyne Airport.   |
| 5/2/2007 | Stefanik, Peter     | Sr Associate     | Czech Republic | Delphi - Travel                | 0.4   | \$135.00 | \$47.25  | 0507F04398: (.7x50%) Travel from Charles de Gaulle airport to the Hotel in Paris.   |
| 5/2/2007 | Stendahl, Subashi   | Paraprofessional | United States  | Preparation of fee application | 4.0   | \$135.00 | \$540.00 | 0507F01192: Delphi meeting with Nicole Mackenzie and Kristy Woods (PwC) regarding Foreign Consolidator and other Delphi Deliverables. |
| 5/2/2007 | Sydon, Marcus       | Manager          | Germany        | Delphi - Travel                | 1.0   | \$200.00 | \$200.00 | 0507F05148: Flight to Paris and check out at Paris Airport (2 hours * 50%).   |
| 5/2/2007 | Sydon, Marcus       | Manager          | Germany        | Delphi - Travel                | 0.6   | \$200.00 | \$120.00 | 0507F05149: Travel from Office to Airport (1.2 hour * 50%).   |
| 5/2/2007 | Sydon, Marcus       | Manager          | Germany        | Delphi - Travel                | 0.3   | \$200.00 | \$50.00  | 0507F05147: Taxi from Airport to Hotel (0.5 hour * 50%).  |
| 5/2/2007 | Thomas, Rance       | Associate        | United States  | Project management             | 4.5   | \$95.00  | \$427.50 | 0507F00332: Consolidating Balance Sheet template coding.  |
| 5/2/2007 | Thomas, Rance       | Associate        | United States  | Project management             | 3.8   | \$95.00  | \$361.00 | 0507F00333: Consolidating Balance Sheet template coding.  |
| 5/2/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 2.1   | \$165.00 | \$346.50 | 0507F01538: Reviewed spreadsheet test plan.   |
| 5/2/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F01541: Updated milestone chart.  |
| 5/2/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F01543: Review of process flows for revenue and expenditure.  |
| 5/2/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.9   | \$165.00 | \$148.50 | 0507F01539: Managed budgets by reducing all areas.  |
| 5/2/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F01540: Met with Anne Orf regarding staffing needs.   |
| 5/2/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.6   | \$165.00 | \$99.00  | 0507F01534: Met with Stasi Brown (PwC) regarding staffing needs.  |
| 5/2/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F01533: Reviewed issue tracker and responded to issues.   |

| Date     | Name                | Position     | Work Country  | Task Code                         | Hours | Rate     | Total    | Description   |
|----------|---------------------|--------------|---------------|-----------------------------------|-------|----------|----------|---|
| 5/2/2007 | Vangorder, Kimberly | Manager      | United States | Project management                | 0.5   | \$165.00 | \$82.50  | 0507F01542: Review of process flows for inventory.  |
| 5/2/2007 | Vangorder, Kimberly | Manager      | United States | Project management                | 0.5   | \$165.00 | \$82.50  | 0507F01535: Reviewed roles and responsibilities.  |
| 5/2/2007 | Vangorder, Kimberly | Manager      | United States | Project management                | 0.1   | \$165.00 | \$16.50  | 0507F01536: Phone call with PwCM, Brian Reed over Packard contact name.   |
| 5/2/2007 | Vangorder, Kimberly | Manager      | United States | Project management                | 0.1   | \$165.00 | \$16.50  | 0507F01537: Reviewed associate's email to client requesting team feedback on counts.                                |
| 5/2/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)       | 2.0   | \$260.00 | \$520.00 | 0507F00363: Meeting with jamshid (status, schedule), changes to framework; meeting with E&Y - changes to framework. |
| 5/2/2007 | Woods, Kristy       | Sr Associate | United States | Delphi - Travel                   | 0.5   | \$260.00 | \$130.00 | 0507F01080: Travel between ORD to MSP (1.0 hrs. * 50%).   |
| 5/2/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application    | 0.2   | \$260.00 | \$52.00  | 0507F01081: Update Fee Application letters.   |
| 5/3/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue                           | 3.4   | \$130.00 | \$442.00 | 0507F00750: Configuration testing for PN1 for revenue.  |
| 5/3/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue                           | 2.8   | \$130.00 | \$364.00 | 0507F00751: Configuration testing for PN1 for revenue.  |
| 5/3/2007 | Bailey, Jonafel     | Sr Associate | United States | Delphi - Travel                   | 1.0   | \$130.00 | \$130.00 | 0507F00752: Travel from Detroit to Chicago (2.0 hrs. * 50%).  |
| 5/3/2007 | Barbos, Alexandru   | Sr Associate | Romania       | Planning (Foreign staff use only) | 2.0   | \$90.00  | \$180.00 | 0507F05459: Continued with European kick off meeting in Paris (Marriot hotel).                                      |
| 5/3/2007 | Barbos, Alexandru   | Sr Associate | Romania       | Planning (Foreign staff use only) | 1.5   | \$90.00  | \$135.00 | 0507F05460: Afternoon session of European kick off meeting in Paris (Marriot hotel).                                |
| 5/3/2007 | Barbos, Alexandru   | Sr Associate | Romania       | Planning (Foreign staff use only) | 1.5   | \$90.00  | \$135.00 | 0507F05458: European kick off meeting in Paris (Marriot hotel).   |
| 5/3/2007 | Barbos, Alexandru   | Sr Associate | Romania       | Planning (Foreign staff use only) | 0.4   | \$90.00  | \$36.00  | 0507F05461: Afternoon session of European kick off meeting in Paris (Marriot hotel) continued.                      |



| Date     | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/3/2007 | Beaver, William  | Sr Associate | United States | ITGC Framework                 | 4.6   | \$130.00 | \$598.00 | 0507F00773: Worked on updating the unix, AS/400, mainframe, framework for 2007.                        |
| 5/3/2007 | Beaver, William  | Sr Associate | United States | ITGC Framework                 | 3.5   | \$130.00 | \$455.00 | 0507F00774: Continued Worked on updating the unix, AS/400, mainframe, framework for 2007.              |
| 5/3/2007 | Braman, Brandon  | Sr Associate | United States | ITGC Framework                 | 5.0   | \$130.00 | \$650.00 | 0507F00782: Worked on final edits to stadnard testing procedures, sent for review.                     |
| 5/3/2007 | Brown, Stasi     | Director     | United States | Foreign coordination           | 2.5   | \$260.00 | \$650.00 | 0507F01404: Presentation and participation at the European SOX 2007 kick-off meeting in Paris, France. |
| 5/3/2007 | Brown, Stasi     | Director     | United States | Foreign coordination           | 2.0   | \$260.00 | \$520.00 | 0507F01406: Presentation and participation at the European SOX 2007 kick-off meeting in Paris, France. |
| 5/3/2007 | Brown, Stasi     | Director     | United States | Foreign coordination           | 2.0   | \$260.00 | \$520.00 | 0507F01405: Presentation and participation at the European SOX 2007 kick-off meeting in Paris, France. |
| 5/3/2007 | Brown, Stasi     | Director     | United States | Foreign coordination           | 1.5   | \$260.00 | \$390.00 | 0507F01403: Presentation and participation at the European SOX 2007 kick-off meeting in Paris, France. |
| 5/3/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 3.7   | \$165.00 | \$610.50 | 0507F00013: Supported security testing for new role design.  |
| 5/3/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 2.5   | \$165.00 | \$412.50 | 0507F00015: Supported security testing for new role design.  |
| 5/3/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 2.3   | \$165.00 | \$379.50 | 0507F00014: Supported security testing for new role design.  |
| 5/3/2007 | Delaunay, Helene | Manager      | France        | Other (Foreign staff use only) | 3.0   | \$200.00 | \$600.00 | 0507F05119: Kick-off meeting in Paris with Brian Decker.   |
| 5/3/2007 | Delaunay, Helene | Manager      | France        | Other (Foreign staff use only) | 3.0   | \$200.00 | \$600.00 | 0507F05118: Kick-off meeting in Paris with Brian Decker.   |
| 5/3/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 3.8   | \$180.00 | \$684.00 | 0507F00041: February 2007 WIPS & Finances Reconciliation.  |

| Date     | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 5/3/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 3.4   | \$180.00 | \$612.00   | 0507F00042: Continued February 2007 WIPS & Finances Reconciliation.   |
| 5/3/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 2.9   | \$95.00  | \$275.50   | 0507F00087: Updated March time, provided descriptions and details, and sent out follow-up e-mails to individuals to respond.                      |
| 5/3/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.1   | \$95.00  | \$104.50   | 0507F00086: Researched and obtained international contact list for kick off meeting in Paris, formatting sign-in sheets and submitted to S Brown. |
| 5/3/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 2.6   | \$110.00 | \$286.00   | 0507F02138: Perform control testing by executing test scripts to test controls related to billing.  |
| 5/3/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 2.4   | \$110.00 | \$264.00   | 0507F02137: Perform control testing by executing test scripts to test controls related to billing.  |
| 5/3/2007 | Fatima, Subia    | Associate | United States | Delphi - Travel                | 1.6   | \$110.00 | \$170.50   | 0507F02139: Travel from Troy to Chicago (3.1 hrs. * 50%).   |
| 5/3/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 4.2   | \$280.00 | \$1,176.00 | 0507F00130: Prepare Master A & B site test, load data, and report results for Certus.   |
| 5/3/2007 | Fisher, Tamara   | Manager   | United States | Delphi - Travel                | 1.8   | \$280.00 | \$490.00   | 0507F00137: Travel during Delphi Business hours (3.5 hrs. * 50%).   |
| 5/3/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.0   | \$280.00 | \$280.00   | 0507F00132: Participate in report data collection and testing.  |
| 5/3/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00   | 0507F00134: Rerun of Certus reports for testing.  |
| 5/3/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.5   | \$280.00 | \$140.00   | 0507F00131: Update and documents scoping name changes.  |
| 5/3/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00   | 0507F00135: Respond to questions from PwC to secure additional PC's for Certus data load.   |

| Date     | Name                | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|---------------------|--------------|----------------|--------------------------------|-------|----------|----------|---|
| 5/3/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.3   | \$280.00 | \$84.00  | 0507F00136: Discussions with Rshehi(pwc) on status of building a Certus instance.   |
| 5/3/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.1   | \$280.00 | \$28.00  | 0507F00133: Continued (Participate in report data collection and testing).  |
| 5/3/2007 | Franklin, Stephanie | Sr Associate | United States  | Inventory                      | 2.8   | \$130.00 | \$364.00 | 0507F00157: 2001 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/3/2007 | Franklin, Stephanie | Sr Associate | United States  | Delphi - Travel                | 1.6   | \$130.00 | \$201.50 | 0507F00156: Travel from DTW - IAH (3.1 hrs. * 50%).   |
| 5/3/2007 | Keener, Stuart      | Associate    | United States  | Other                          | 0.7   | \$95.00  | \$66.50  | 0507F00189: Changed the order that positions will display in the Bankruptcy filing report and profile page.   |
| 5/3/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 3.4   | \$200.00 | \$680.00 | 0507F00200: Determined which plants should be linked together with other location field values.   |
| 5/3/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 2.4   | \$200.00 | \$480.00 | 0507F00199: Resolved testing issues for AP/GL new implementation related to proper access assignments.  |
| 5/3/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 2.2   | \$200.00 | \$440.00 | 0507F00201: Reviewed testing results and log for any open issues.   |
| 5/3/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 4.2   | \$175.00 | \$735.00 | 0507F04400: Continued Delphi SOX 2007 kick-off briefing in Paris.   |
| 5/3/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 4.0   | \$175.00 | \$700.00 | 0507F04399: Delphi SOX 2007 kick-off briefing in Paris.   |
| 5/3/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 2.0   | \$95.00  | \$190.00 | 0507F01644: Meeting with J DeMarco and G Kimpan (Delphi) to discuss and investigate Watson Wyatt/Fidelity/Delphi Data Issues.                       |
| 5/3/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 1.8   | \$95.00  | \$171.00 | 0507F01649: Print-out the GM Fidelity PSW Employment Information print-outs for the 126 Salaried Records in regards to Watson Wyatt Data Issue 008. |

| Date     | Name             | Position  | Work Country  | Task Code             | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|---------------|-----------------------|-------|----------|------------|---|
| 5/3/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 1.6   | \$95.00  | \$152.00   | 0507F01647: Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.                               |
| 5/3/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 1.3   | \$95.00  | \$123.50   | 0507F01646: Reformat tracking spreadsheet for the Manually Calculated pension project after K Mahan (Siegfried Group) filtered out those who fall into the 1-year credited service convention and average salary discrepancy. |
| 5/3/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 1.1   | \$95.00  | \$104.50   | 0507F01648: Prepare the Alternate Payee files to be reviewed by D Holloway (Bartech), put them in boxes and maintain a list of those to be given.   |
| 5/3/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 1.0   | \$95.00  | \$95.00    | 0507F01645: Meeting with J DeMarco and G Kimpan (Delphi) to discuss and investigate Watson Wyatt/Fidelity/Delphi Data Issues.   |
| 5/3/2007 | Orf, Darren      | Manager   | United States | Foreign coordination  | 3.8   | \$280.00 | \$1,064.00 | 0507F00225: Conducted afternoon session of 2007 Global Kick-Off meeting and answered questions post meeting.  |
| 5/3/2007 | Orf, Darren      | Manager   | United States | Foreign coordination  | 3.1   | \$280.00 | \$868.00   | 0507F00224: Conducted morning session of 2007 Global Kick-Off meeting.  |
| 5/3/2007 | Orf, Darren      | Manager   | United States | Foreign coordination  | 1.1   | \$280.00 | \$308.00   | 0507F00223: Prepared for 2007 Global Kick-Off meeting.  |
| 5/3/2007 | Osterman, Scott  | Director  | United States | Role Redesign         | 3.2   | \$360.00 | \$1,152.00 | 0507F00804: Testing review, database review, scoping.   |
| 5/3/2007 | Osterman, Scott  | Director  | United States | Role Redesign         | 1.0   | \$360.00 | \$360.00   | 0507F00805: Meetings/discussions with team/Ann.   |
| 5/3/2007 | Parakh, Siddarth | Manager   | United States | Revenue               | 4.5   | \$165.00 | \$742.50   | 0507F01583: Perform cash receipts configuration testing - revenue - PN1 instance.   |

| Date     | Name                 | Position | Work Country  | Task Code                         | Hours | Rate     | Total    | Description   |
|----------|----------------------|----------|---------------|-----------------------------------|-------|----------|----------|---|
| 5/3/2007 | Parakh, Siddarth     | Manager  | United States | Revenue                           | 4.0   | \$165.00 | \$660.00 | 0507F01582: Review controls - delivery configuration testing - revenue - PN1 instance.  |
| 5/3/2007 | pascu, hedy          | Manager  | Romania       | Planning (Foreign staff use only) | 2.0   | \$175.00 | \$350.00 | 0507F05465: European kick-off meeting in Paris, Mariott Hotel.  |
| 5/3/2007 | pascu, hedy          | Manager  | Romania       | Planning (Foreign staff use only) | 1.5   | \$175.00 | \$262.50 | 0507F05466: European kick-off meeting in Paris, Mariott Hotel - continued.  |
| 5/3/2007 | pascu, hedy          | Manager  | Romania       | Planning (Foreign staff use only) | 1.5   | \$175.00 | \$262.50 | 0507F05470: Afternoon session of European kick-off meeting in Paris, Mariott Hotel continued.   |
| 5/3/2007 | pascu, hedy          | Manager  | Romania       | Planning (Foreign staff use only) | 0.4   | \$175.00 | \$70.00  | 0507F05467: Afternoon session of European kick-off meeting in Paris, Mariott Hotel.   |
| 5/3/2007 | Rogge, Horst         | Manager  | Germany       | Planning (Foreign staff use only) | 4.0   | \$200.00 | \$800.00 | 0507F05151: Kick off meeting in Paris.  |
| 5/3/2007 | Rogge, Horst         | Manager  | Germany       | Planning (Foreign staff use only) | 4.0   | \$200.00 | \$800.00 | 0507F05150: Kick off meeting in Paris.  |
| 5/3/2007 | Rogge, Horst         | Manager  | Germany       | Delphi - Travel                   | 1.5   | \$200.00 | \$290.00 | 0507F05139: Flight Paris - Düsseldorf and check out Düsseldorf (2.9 hours * 50%).   |
| 5/3/2007 | Rogge, Horst         | Manager  | Germany       | Delphi - Travel                   | 0.4   | \$200.00 | \$70.00  | 0507F05140: Travel from Hotel to Airport Paris (0.7 hour * 50%).  |
| 5/3/2007 | Rogge, Horst         | Manager  | Germany       | Delphi - Travel                   | 0.2   | \$200.00 | \$30.00  | 0507F05138: Taxi home (0.3 hour * 50%).   |
| 5/3/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT)       | 4.9   | \$165.00 | \$808.50 | 0507F02160: Reviewing and discussing Audit guides that are prepared for 2007 ITGC mangement testing and will be used by PwC and Delphi-IAS. |
| 5/3/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT)       | 2.8   | \$165.00 | \$462.00 | 0507F02159: Reviewing 2007 ITGC scope documents and make necessary changes to reflect the feedbacks that we received from IT Coordinators.  |

| Date     | Name                 | Position         | Work Country   | Task Code                         | Hours | Rate     | Total    | Description   |
|----------|----------------------|------------------|----------------|-----------------------------------|-------|----------|----------|---|
| 5/3/2007 | Sadaghiyani, Jamshid | Manager          | United States  | Project Administration (IT)       | 2.1   | \$165.00 | \$346.50 | 0507F02158: Participating in the weekly IT Coordinators conference call with Marcus Harris (Delphi), Manish Zaveri (Delphi), Dennis Wojdyla (PwC) and other IT Coordinators to discuss 2007 SOX management testing. |
| 5/3/2007 | Shehi, Renis         | Associate        | United States  | Certus/CARS Program               | 4.7   | \$110.00 | \$517.00 | 0507F00272: Diagnosing and testing CARS system issues.  |
| 5/3/2007 | Shehi, Renis         | Associate        | United States  | Certus/CARS Program               | 2.8   | \$110.00 | \$308.00 | 0507F00271: Supporting C Adams (Delphi) with Certus activities.   |
| 5/3/2007 | Shehi, Renis         | Associate        | United States  | Certus/CARS Program               | 1.5   | \$110.00 | \$165.00 | 0507F00273: Update meeting with M Fawcett and K Fedoronko (delphi) regarding the CARS application.  |
| 5/3/2007 | Siansi, Cleberson    | Sr Associate     | United States  | Expenditure                       | 4.5   | \$130.00 | \$585.00 | 0507F00305: Performing application controls testing for control activity 1.2.3.1.4 (Expenditures) for PN1, based on specific testing script.  |
| 5/3/2007 | Siansi, Cleberson    | Sr Associate     | United States  | Expenditure                       | 3.8   | \$130.00 | \$494.00 | 0507F00306: Continued Performing application controls testing for control activity 1.2.3.1.4 (Expenditures) for PN1, based on specific testing script.  |
| 5/3/2007 | Stefanik, Peter      | Sr Associate     | Czech Republic | Planning (Foreign staff use only) | 4.0   | \$135.00 | \$540.00 | 0507F04402: Delphi PwC Kick Off meeting.  |
| 5/3/2007 | Stefanik, Peter      | Sr Associate     | Czech Republic | Planning (Foreign staff use only) | 4.0   | \$135.00 | \$540.00 | 0507F04401: Delphi PwC Kick Off meeting.  |
| 5/3/2007 | Stendahl, Subashi    | Paraprofessional | United States  | Preparation of fee application    | 4.0   | \$135.00 | \$540.00 | 0507F01186: Review of Foreign Consolidator process with Nicole Mackenzie and Kristy Woods (PwC).  |
| 5/3/2007 | Sydon, Marcus        | Manager          | Germany        | Planning (Foreign staff use only) | 4.0   | \$200.00 | \$800.00 | 0507F05153: Kick off meeting in Paris.  |
| 5/3/2007 | Sydon, Marcus        | Manager          | Germany        | Planning (Foreign staff use only) | 4.0   | \$200.00 | \$800.00 | 0507F05152: Kick off meeting in Paris.  |
| 5/3/2007 | Sydon, Marcus        | Manager          | Germany        | Delphi - Travel                   | 1.5   | \$200.00 | \$290.00 | 0507F05145: Flight Paris - Düsseldorf and check out Düsseldorf (2.9 hours * 50%).   |

| Date     | Name                | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description   |
|----------|---------------------|--------------|---------------|--------------------|-------|----------|----------|---|
| 5/3/2007 | Sydon, Marcus       | Manager      | Germany       | Delphi - Travel    | 0.4   | \$200.00 | \$70.00  | 0507F05146: Travel from Hotel to Airport Paris (0.7 hour * 50%).                                      |
| 5/3/2007 | Sydon, Marcus       | Manager      | Germany       | Delphi - Travel    | 0.2   | \$200.00 | \$40.00  | 0507F05144: Taxi home (0.4 hour * 50%).   |
| 5/3/2007 | Thomas, Rance       | Associate    | United States | Project management | 5.1   | \$95.00  | \$484.50 | 0507F00334: Consolidating Balance Sheet template coding.  |
| 5/3/2007 | Thomas, Rance       | Associate    | United States | Project management | 2.8   | \$95.00  | \$266.00 | 0507F00336: Consolidating Balance Sheet template coding.  |
| 5/3/2007 | Thomas, Rance       | Associate    | United States | Project management | 1.1   | \$95.00  | \$104.50 | 0507F00335: Status meeting with J. Garrett (delphi).  |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 2.3   | \$165.00 | \$379.50 | 0507F01544: Review of validation tests.   |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 1.3   | \$165.00 | \$214.50 | 0507F01547: Review of control counts for inventory.   |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 1.1   | \$165.00 | \$181.50 | 0507F01550: Review of SAP controls for financial reporting.   |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 1.1   | \$165.00 | \$181.50 | 0507F01548: Review of control counts for expenditures.  |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.8   | \$165.00 | \$132.00 | 0507F01549: Review of SAP controls for employee cost.   |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.8   | \$165.00 | \$132.00 | 0507F01545: Review of control counts for revenue.   |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.6   | \$165.00 | \$99.00  | 0507F01551: Review of SAP controls for inventory.   |
| 5/3/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.2   | \$165.00 | \$33.00  | 0507F01546: Call with P Navarro (PwC) regarding 3 way match control.                                  |
| 5/3/2007 | Woods, Kristy       | Sr Associate | United States | Delphi - Travel    | 2.1   | \$260.00 | \$546.00 | 0507F01082: Travel between MSP to ORD (flight delayed 1 hr. due to maintenance issues 4.2hrs. * 50%). |
| 5/4/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue            | 4.4   | \$130.00 | \$572.00 | 0507F00754: Documented the testing result for PN1 testing in revenue.                                 |

| Date     | Name              | Position     | Work Country  | Task Code          | Hours | Rate     | Total      | Description   |
|----------|-------------------|--------------|---------------|--------------------|-------|----------|------------|---|
| 5/4/2007 | Bailey, Jonafel   | Sr Associate | United States | Revenue            | 3.5   | \$130.00 | \$455.00   | 0507F00753: Documented the testing result for PN1 testing in revenue.   |
| 5/4/2007 | Barbos, Alexandru | Sr Associate | Romania       | Delphi - Travel    | 1.5   | \$90.00  | \$130.50   | 0507F05463: (.29x50%) Travel by plane from Paris to Bucharest.  |
| 5/4/2007 | Barbos, Alexandru | Sr Associate | Romania       | Delphi - Travel    | 0.3   | \$90.00  | \$27.00    | 0507F05462: (.6x50%) Travel by Taxi from Hotel Marriot to Airport Paris.  |
| 5/4/2007 | Barbos, Alexandru | Sr Associate | Romania       | Delphi - Travel    | 0.3   | \$90.00  | \$27.00    | 0507F05464: (.6x50%) Travel by Taxi from Airport Bucharest to Hotel in Bucharest.   |
| 5/4/2007 | Beaver, William   | Sr Associate | United States | ITGC Framework     | 3.5   | \$130.00 | \$455.00   | 0507F00775: Worked on updating the unix, AS/400, mainframe, framework for 2007.   |
| 5/4/2007 | Braman, Brandon   | Sr Associate | United States | ITGC Framework     | 4.6   | \$130.00 | \$598.00   | 0507F00784: Worked on making final edits to 2007 standard testing procedures based on review, finalized for use.                      |
| 5/4/2007 | Braman, Brandon   | Sr Associate | United States | ITGC Framework     | 3.4   | \$130.00 | \$442.00   | 0507F00783: Worked on planning activities for Packard Engagement, downloading workpapers, do initial read through.                    |
| 5/4/2007 | Brown, Stasi      | Director     | United States | Delphi - Travel    | 4.0   | \$260.00 | \$1,040.00 | 0507F01407: Travel time from Paris, France to Detroit for Delphi European SOX Kick-off meeting for 2007 SOX testing (8.0 hrs. * 50%). |
| 5/4/2007 | Cummins, Nathan   | Associate    | United States | Role Redesign      | 4.3   | \$165.00 | \$709.50   | 0507F00018: Audit of authorization level security in role design.   |
| 5/4/2007 | Cummins, Nathan   | Associate    | United States | Role Redesign      | 2.2   | \$165.00 | \$363.00   | 0507F00016: Supported security testing for new role design.   |
| 5/4/2007 | Cummins, Nathan   | Associate    | United States | Role Redesign      | 1.5   | \$165.00 | \$247.50   | 0507F00017: Supported security testing for new role design.   |
| 5/4/2007 | Eckroth, Jenae    | Associate    | United States | Project management | 4.5   | \$180.00 | \$810.00   | 0507F00043: February 2007 Finances and Consolidator Deltas.   |
| 5/4/2007 | Eckroth, Jenae    | Associate    | United States | Project management | 2.6   | \$180.00 | \$468.00   | 0507F00044: Continued February 2007 Finances and Consolidator Deltas.   |



| Date     | Name                | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description  |
|----------|---------------------|--------------|----------------|--------------------------------|-------|----------|----------|--|
| 5/4/2007 | Fatima, Subia       | Associate    | United States  | Revenue                        | 1.1   | \$110.00 | \$121.00 | 0507F02140: Document test results for the PN1 revenue cycle.   |
| 5/4/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 2.9   | \$280.00 | \$812.00 | 0507F00091: Create performance review write up for Certus and CARS (client system).                            |
| 5/4/2007 | Fisher, Tamara      | Manager      | United States  | Certus/CARS Program            | 0.5   | \$280.00 | \$140.00 | 0507F00138: Participate in Certus status update call with Cadams(delphi).                                      |
| 5/4/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 3.3   | \$130.00 | \$429.00 | 0507F00158: Review of documentations results from Assoc./Sr Assoc.   |
| 5/4/2007 | Franklin, Stephanie | Sr Associate | United States  | Inventory                      | 2.6   | \$130.00 | \$338.00 | 0507F00159: 2000 Testing of SAP Controls Configuration/Manual Verification - Continued.                        |
| 5/4/2007 | Franklin, Stephanie | Sr Associate | United States  | Inventory                      | 1.4   | \$130.00 | \$182.00 | 0507F00160: 1999 Testing of SAP Controls Configuration/Manual Verification - Continued.                        |
| 5/4/2007 | Keener, Stuart      | Associate    | United States  | Other                          | 0.5   | \$95.00  | \$47.50  | 0507F00190: Updated the reports data map for an exhibit.   |
| 5/4/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 3.4   | \$200.00 | \$680.00 | 0507F00203: Reviewed tcodes mapped to multiple Finance roles to determine if the duplication was necessary.    |
| 5/4/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 2.1   | \$200.00 | \$420.00 | 0507F00204: Completed first generic mapping of users to roles based on usage greater than 10 in last 5 months. |
| 5/4/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 1.8   | \$200.00 | \$360.00 | 0507F00202: Reviewed tcodes marked for deletion based on less than 10 usage in most recent RBE data pull.      |
| 5/4/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 0.7   | \$200.00 | \$140.00 | 0507F00205: Sent out follow-up emails to business teams for clarification of outstanding role design issues.   |
| 5/4/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 4.0   | \$175.00 | \$700.00 | 0507F04404: Follow up on open SOX issues for Delphi EMEA (Accenture, France, Italy, Germany).                  |

| Date     | Name             | Position  | Work Country   | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|----------------|--------------------------------|-------|----------|------------|---|
| 5/4/2007 | Kus, Vitezslav   | Manager   | Czech Republic | Other (Foreign staff use only) | 2.4   | \$175.00 | \$420.00   | 0507F04405: Continued follow up on open SOX issues for Delphi EMEA (Accenture, France, Italy, Germany).   |
| 5/4/2007 | Kus, Vitezslav   | Manager   | Czech Republic | Delphi - Travel                | 1.2   | \$175.00 | \$201.25   | 0507F04403: (2.3x50%) Travel to Paris for Delphi SOX 2007 kick-off meeting.   |
| 5/4/2007 | Lim, Jay         | Associate | United States  | HR/Pension Assistance          | 2.4   | \$95.00  | \$228.00   | 0507F01652: Organize and reconcile all the files that are waiting for information from Fidelity for the Manually Calculated pension project.  |
| 5/4/2007 | Lim, Jay         | Associate | United States  | HR/Pension Assistance          | 1.9   | \$95.00  | \$180.50   | 0507F01650: Print-out the GM Fidelity PSW Employment Information print-outs for the 126 Salaried Records in regards to Watson Wyatt Data Issue 008.   |
| 5/4/2007 | Lim, Jay         | Associate | United States  | HR/Pension Assistance          | 1.6   | \$95.00  | \$152.00   | 0507F01651: Reformat tracking spreadsheet for the Manually Calculated pension project after K Mahan (Siegfried Group) filtered out those who fall into the 1-year credited service convention and average salary discrepancy. |
| 5/4/2007 | Lim, Jay         | Associate | United States  | HR/Pension Assistance          | 1.1   | \$95.00  | \$104.50   | 0507F01653: Organize and update the results of the recalculations of the Alternate Payee Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.                                   |
| 5/4/2007 | Lim, Jay         | Associate | United States  | HR/Pension Assistance          | 1.1   | \$95.00  | \$104.50   | 0507F01654: Filter Watson Wyatt Data Issue 002 and 005 to see how many were in both to avoid overlapping and doing unnecessary work.  |
| 5/4/2007 | Orf, Darren      | Manager   | United States  | Delphi - Travel                | 4.5   | \$280.00 | \$1,260.00 | 0507F00226: Travel from Paris to Detroit (9 hrs. * 50%).  |
| 5/4/2007 | Osterman, Scott  | Director  | United States  | Role Redesign                  | 2.1   | \$360.00 | \$756.00   | 0507F00806: Escalation discussions.   |
| 5/4/2007 | Parakh, Siddarth | Manager   | United States  | Revenue                        | 4.8   | \$165.00 | \$792.00   | 0507F01585: Perform sales order field status configuration testing - revenue - PN1 instance.  |

| Date     | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|--|
| 5/4/2007 | Parakh, Siddarth     | Manager      | United States | Revenue                     | 3.2   | \$165.00 | \$528.00 | 0507F01584: Perform open/ close posting periods configuration testing - revenue - PN1 instance.  |
| 5/4/2007 | pascu, hedy          | Manager      | Romania       | Delphi - Travel             | 1.2   | \$175.00 | \$210.00 | 0507F05469: (2.4x50%) Travel from Paris to Timisoara.  |
| 5/4/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 3.1   | \$165.00 | \$511.50 | 0507F02162: Reviewing 2007 ITGC scope documents and make necessary changes to reflect the feedbacks that we received from IT Coordinators.     |
| 5/4/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 2.9   | \$165.00 | \$478.50 | 0507F02164: Planning 2007 SOX reviews and communicating with over sea's offices to ensure the audits could be properly staffed.                |
| 5/4/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.8   | \$165.00 | \$297.00 | 0507F02161: Met Manish Zaveri (Delphi) to discuss audit guides and 2007 ITGC scope.  |
| 5/4/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.8   | \$165.00 | \$297.00 | 0507F02163: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.              |
| 5/4/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.1   | \$110.00 | \$341.00 | 0507F00288: Supporting Sanjay D (Delphi) with load runner scripts for CARS.  |
| 5/4/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 1.8   | \$110.00 | \$198.00 | 0507F00289: Updating CARS users via email/phone regarding system status.   |
| 5/4/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 0.8   | \$110.00 | \$88.00  | 0507F00274: Update meeting with M Fawcett and C Adams (delphi) regarding the Certus application.   |
| 5/4/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 4.8   | \$130.00 | \$624.00 | 0507F00307: Addressing the review notes provided by Stephanie Franklin for PN1 - SAP Control 1.2.3.1.4 Test Script_CS_050107_Draft - Feedback. |

| Date     | Name                | Position         | Work Country   | Task Code                      | Hours | Rate     | Total    | Description  |
|----------|---------------------|------------------|----------------|--------------------------------|-------|----------|----------|--|
| 5/4/2007 | Siansi, Cleberson   | Sr Associate     | United States  | Expenditure                    | 3.3   | \$130.00 | \$429.00 | 0507F00308: Continued Addressing the review notes provided by Stephanie Franklin for PN1 - SAP Control 1.2.3.1.4 Test Script_CS_050107_Draft - Feedback. |
| 5/4/2007 | Stefanik, Peter     | Sr Associate     | Czech Republic | Delphi - Travel                | 1.3   | \$135.00 | \$175.50 | 0507F04407: (2.6x50%) Flight from Paris to Prague.   |
| 5/4/2007 | Stefanik, Peter     | Sr Associate     | Czech Republic | Delphi - Travel                | 0.7   | \$135.00 | \$87.75  | 0507F04408: (1.3x50%) Travel from Ruzyne airport home.   |
| 5/4/2007 | Stefanik, Peter     | Sr Associate     | Czech Republic | Delphi - Travel                | 0.3   | \$135.00 | \$40.50  | 0507F04406: (.6x50%) Travel from hotel to Charles de Gaulle airport.   |
| 5/4/2007 | Stendahl, Subashi   | Paraprofessional | United States  | Preparation of fee application | 1.0   | \$135.00 | \$135.00 | 0507F01187: Discussions with Elvira Ricardez regarding Mexico's invoices.  |
| 5/4/2007 | Thomas, Rance       | Associate        | United States  | Project management             | 3.8   | \$95.00  | \$361.00 | 0507F00337: Consolidating Balance Sheet template coding and fixes.   |
| 5/4/2007 | Thomas, Rance       | Associate        | United States  | Project management             | 3.7   | \$95.00  | \$351.50 | 0507F00338: Continued Consolidating Balance Sheet template coding and fixes.   |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 2.1   | \$165.00 | \$346.50 | 0507F01553: Review of SAP controls for expenditures.   |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 1.2   | \$165.00 | \$198.00 | 0507F01552: Review of SAP controls for revenue.  |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F01554: Communications meeting regarding Private Equity Firm.  |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F01559: Updated calendar of staff.   |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F01558: Review of ITGC roll out.   |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F01557: Meeting regarding A/P balance (C. Bush).   |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F01555: Edited financial reporting guidance.   |
| 5/4/2007 | Vangorder, Kimberly | Manager          | United States  | Project management             | 0.3   | \$165.00 | \$49.50  | 0507F01556: Email to Karen St. Romain (Delphi) regarding status.   |

| Date     | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/4/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00 | 0507F00364: Meeting with new manager of SoX PO - manish to discuss project objectives.  |
| 5/4/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 1.5   | \$260.00 | \$390.00 | 0507F01083: Update February Exhibits -Fees w/ rate information provided by Janae Eckroft (PwC) and provide comments.  |
| 5/4/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.5   | \$260.00 | \$130.00 | 0507F01084: Continued (Update of February Exhibits -Fees w/ rate information provided by Janae Eckroft (PwC) and provide comments).                                 |
| 5/7/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | 4.3   | \$130.00 | \$559.00 | 0507F00756: Documented the testing result for PN1 testing in revenue.   |
| 5/7/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | 3.8   | \$130.00 | \$494.00 | 0507F00755: Documented the testing result for PN1 testing in revenue.   |
| 5/7/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.7   | \$260.00 | \$442.00 | 0507F01410: Quality assurance for the Delphi Steering SOX work.   |
| 5/7/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.5   | \$260.00 | \$390.00 | 0507F01412: Quality assurance for the Delphi Core SOX work review.  |
| 5/7/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.3   | \$260.00 | \$338.00 | 0507F01408: Standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers.   |
| 5/7/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.2   | \$260.00 | \$312.00 | 0507F01409: Quality assurance for the Delphi HR pension material weakness remediation project.  |
| 5/7/2007 | Brown, Stasi    | Director     | United States | Project management             | 0.8   | \$260.00 | \$208.00 | 0507F01411: Standing Monday meeting with Delphi SOX team (Bayles, St. Romain, Fawcett), Gupton Mars and PwC (Decker, Peterson, Orf) to review status agenda report. |
| 5/7/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 2.9   | \$165.00 | \$478.50 | 0507F00021: Audit of authorization level security in role design.   |
| 5/7/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 2.1   | \$165.00 | \$346.50 | 0507F00020: Audit of authorization level security in role design.   |

| Date     | Name            | Position  | Work Country  | Task Code           | Hours | Rate     | Total      | Description  |
|----------|-----------------|-----------|---------------|---------------------|-------|----------|------------|--|
| 5/7/2007 | Cummins, Nathan | Associate | United States | Delphi - Travel     | 1.0   | \$165.00 | \$165.00   | 0507F00019: Travel from Chicago O'Hare to Delphi - Troy (2hrs. * 50%).                                   |
| 5/7/2007 | Eckroth, Jenae  | Associate | United States | Project management  | 3.5   | \$180.00 | \$630.00   | 0507F00046: February 2007 WIPS & Finances Reconciliation.  |
| 5/7/2007 | Eckroth, Jenae  | Associate | United States | Delphi - Travel     | 1.0   | \$180.00 | \$180.00   | 0507F00045: Travel from Cedar Rapids, Iowa to Troy, Michigan (2hrs. * 50%).                              |
| 5/7/2007 | Eckroth, Jenae  | Associate | United States | Project management  | 0.9   | \$180.00 | \$162.00   | 0507F00047: Conversations with D. Orf about Finances, Rates, and Expenses (February).                    |
| 5/7/2007 | Fatima, Subia   | Associate | United States | Revenue             | 3.5   | \$110.00 | \$385.00   | 0507F02141: Test and document revenue controls in the PN1 cycle concerning revenue recognition.          |
| 5/7/2007 | Fatima, Subia   | Associate | United States | Revenue             | 2.0   | \$110.00 | \$220.00   | 0507F02142: Test and document revenue controls in the PN1 cycle concerning revenue recognition.          |
| 5/7/2007 | Fatima, Subia   | Associate | United States | Delphi - Travel     | 1.6   | \$110.00 | \$170.50   | 0507F02143: Travel from Chicago to Troy (3.1 hrs. * 50%).  |
| 5/7/2007 | Fisher, Tamara  | Manager   | United States | Certus/CARS Program | 4.8   | \$280.00 | \$1,344.00 | 0507F00140: Prepare the load file for Corporate controls for Certus export.                              |
| 5/7/2007 | Fisher, Tamara  | Manager   | United States | Certus/CARS Program | 3.1   | \$280.00 | \$868.00   | 0507F00141: Continued Prepare the load file for Corporate controls for Certus export.                    |
| 5/7/2007 | Fisher, Tamara  | Manager   | United States | Delphi - Travel     | 0.8   | \$280.00 | \$224.00   | 0507F00139: Travel during Delphi Business Hours (1.6 hrs. * 50%).  |
| 5/7/2007 | Fisher, Tamara  | Manager   | United States | Certus/CARS Program | 0.5   | \$280.00 | \$140.00   | 0507F00142: Certus and Cars performance review with R Shehi (PwC).                                       |
| 5/7/2007 | Fisher, Tamara  | Manager   | United States | Certus/CARS Program | 0.4   | \$280.00 | \$112.00   | 0507F00090: Change Certus configuration and configuration documentation based on removal of control UDF. |
| 5/7/2007 | Fisher, Tamara  | Manager   | United States | Certus/CARS Program | 0.3   | \$280.00 | \$84.00    | 0507F00143: Certus status check and up with Cadams(delphi).  |

| Date     | Name                | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description  |
|----------|---------------------|--------------|----------------|--------------------------------|-------|----------|----------|--|
| 5/7/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 3.4   | \$130.00 | \$442.00 | 0507F00163: 1997 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/7/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 2.7   | \$130.00 | \$351.00 | 0507F00161: 1998 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/7/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 1.1   | \$130.00 | \$143.00 | 0507F00162: Review of documentations results from Assoc./Sr Assoc.   |
| 5/7/2007 | Herring, Chevonne   | Associate    | United States  | Preparation of fee application | 1.3   | \$205.00 | \$266.50 | 0507F01351: Format and Consolidate April time from WCo into 1 spreadsheet.   |
| 5/7/2007 | Herring, Chevonne   | Associate    | United States  | Preparation of fee application | 0.7   | \$205.00 | \$143.50 | 0507F01350: Pull new April time from the WCo Database.   |
| 5/7/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 3.2   | \$200.00 | \$640.00 | 0507F00206: Reviewed tcodes mapped to multiple IT roles to determine if the duplication was necessary.                               |
| 5/7/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 2.0   | \$200.00 | \$400.00 | 0507F00207: Resolved issues of incorporating new implementations into new security design.   |
| 5/7/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 1.9   | \$200.00 | \$380.00 | 0507F00208: Modified new Material Master roles based on review of old security roles.  |
| 5/7/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 0.9   | \$200.00 | \$180.00 | 0507F00209: Made changes to project plan to address scope creep issues.  |
| 5/7/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 2.7   | \$175.00 | \$472.50 | 0507F04409: Review of April 2007 account reconciliations for Luxembourg 5E1 with Zuzana Sykorova (Accenture).                        |
| 5/7/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 2.4   | \$95.00  | \$228.00 | 0507F01656: Filter Watson Wyatt Data Issue 002 and 005 to see how many were in both to avoid overlapping and doing unnecessary work. |
| 5/7/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 2.2   | \$95.00  | \$209.00 | 0507F01655: Filter Watson Wyatt Data Issue 002 and 005 to see how many were in both to avoid overlapping and doing unnecessary work. |

| Date     | Name        | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|-------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/7/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance          | 1.9   | \$95.00  | \$180.50 | 0507F01659: Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.             |
| 5/7/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance          | 1.2   | \$95.00  | \$114.00 | 0507F01660: Delegate the GMI credited service audit to The Siegfried Group. Pass along spreadsheets, explain the objectives, and answer questions regarding the project.                                    |
| 5/7/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance          | 0.3   | \$95.00  | \$28.50  | 0507F01658: E-mail Iron Mountain for the master pension files and legal files of 615 participants who are flowbacks to GM, which will be recalculated by The Siegfried Group.                               |
| 5/7/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance          | 0.3   | \$95.00  | \$28.50  | 0507F01657: E-mail P Hall (Fidelity) about info needed to complete the recalculations of the Manually Calculated Participants for Grant Thornton pension audit of the manually calculated pension payments. |
| 5/7/2007 | Orf, Anne   | Sr Associate | United States | Project management             | 0.5   | \$120.00 | \$60.00  | 0507F01058: 2007 packard schedule, questions for Brian reed.  |
| 5/7/2007 | Orf, Darren | Manager      | United States | Project management             | 1.7   | \$280.00 | \$476.00 | 0507F00232: Began 2007 management reporting outline.  |
| 5/7/2007 | Orf, Darren | Manager      | United States | Project management             | 1.5   | \$280.00 | \$420.00 | 0507F00230: Reviewed project finance updates and made changes as necessary.   |
| 5/7/2007 | Orf, Darren | Manager      | United States | Preparation of fee application | 1.2   | \$280.00 | \$336.00 | 0507F00228: Performed final review of Feb fee app and sent notes to K. Woods answering outstanding questions.   |
| 5/7/2007 | Orf, Darren | Manager      | United States | Project management             | 0.9   | \$280.00 | \$252.00 | 0507F00227: Met with J. Eckroth (PwC) to discuss Delphi status items.   |
| 5/7/2007 | Orf, Darren | Manager      | United States | Preparation of fee application | 0.8   | \$280.00 | \$224.00 | 0507F00231: Discussion with M. Peterson and S. Brown (PwC) about Bankrutpcy Reporting issues.   |



| Date     | Name              | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description  |
|----------|-------------------|--------------|---------------|---------------------|-------|----------|----------|--|
| 5/7/2007 | Orf, Darren       | Manager      | United States | Project management  | 0.4   | \$280.00 | \$112.00 | 0507F00229: Compiled and sent PMO status update for aggregation into master report.  |
| 5/7/2007 | Osterman, Scott   | Director     | United States | Role Redesign       | 1.3   | \$360.00 | \$468.00 | 0507F00809: Control point discussions / review..   |
| 5/7/2007 | Parakh, Siddarth  | Manager      | United States | Revenue             | 4.5   | \$165.00 | \$742.50 | 0507F01587: Perform billing document field status configuration testing - revenue - PN1 instance.  |
| 5/7/2007 | Parakh, Siddarth  | Manager      | United States | Revenue             | 4.0   | \$165.00 | \$660.00 | 0507F01586: Perform delivery document field status configuration testing - revenue - PN1 instance.   |
| 5/7/2007 | Reed, Brian       | Manager      | United States | Project management  | 2.5   | \$165.00 | \$412.50 | 0507F00818: Internal PwC planning discussion for updating Packard division COT's using new control framework.  |
| 5/7/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program | 4.6   | \$110.00 | \$506.00 | 0507F00292: Working with the CARS vendor to resolve system issues.   |
| 5/7/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program | 2.5   | \$110.00 | \$275.00 | 0507F00293: Meeting with Raja Shanmugam (Delphi) to discuss SAP-CARS linking.  |
| 5/7/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program | 2.3   | \$110.00 | \$253.00 | 0507F00291: Update meeting with M Fawcett (delphi) regarding the CARS application.   |
| 5/7/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure         | 4.2   | \$130.00 | \$546.00 | 0507F00309: Addressing the review notes provided by Stephanie Franklin for PN1 - SAP Control 1.2.3.1.4 Test Script_CS_050107_Draft - Feedback.   |
| 5/7/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure         | 3.7   | \$130.00 | \$481.00 | 0507F00310: Updating documentation for Expenditures (control activities 1.2.3.2.4 and 1.2.3.2.7) based on the review notes provided by Stephanie Franklin on the working paper for control activity 1.2.3.1.4 (PN1). |

| Date     | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/7/2007 | Taylor, Todd    | Manager      | United States | Engagement management          | 1.0   | \$165.00 | \$165.00 | 0507F00326: Discussions and emails with F. Nance and T. Wilkes (DELPHI) regarding SAP conversion and remediation efforts. |
| 5/7/2007 | Thomas, Rance   | Associate    | United States | Project management             | 4.2   | \$95.00  | \$399.00 | 0507F00339: Profit and Loss Statement template building.  |
| 5/7/2007 | Thomas, Rance   | Associate    | United States | Project management             | 3.5   | \$95.00  | \$332.50 | 0507F00340: Continued Profit and Loss Statement template building.  |
| 5/7/2007 | Tsai, Debby     | Associate    | United States | Project management             | 4.3   | \$95.00  | \$408.50 | 0507F00356: Draft Self Assessment People section.   |
| 5/7/2007 | Tsai, Debby     | Associate    | United States | Project management             | 2.5   | \$95.00  | \$237.50 | 0507F00357: Draft Self Assessment Quality section.  |
| 5/7/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00 | 0507F00365: Packard preparation - team discussion - workplan and execution (Brandon Braman and Courtney Bann).            |
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 1.0   | \$260.00 | \$260.00 | 0507F01088: Delphi- Update February Narrative to include revised Fee Exhibits.  |
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 1.0   | \$260.00 | \$260.00 | 0507F01090: Update February Expense Consolidator to include Darren Orf and Janae Eckroft (PwC) revisions.                 |
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 1.0   | \$260.00 | \$260.00 | 0507F01087: Delphi- Update February Narrative to include revised Fee Exhibits.  |
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.8   | \$260.00 | \$208.00 | 0507F01085: Review Darren's notes regarding February Rate card. Clarify discrepancies in February Consolidator.           |
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.5   | \$260.00 | \$130.00 | 0507F01089: Update February Expense Consolidator to include Darren Orf and Janae Eckroft (PwC) revisions.                 |
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.4   | \$260.00 | \$104.00 | 0507F01091: Update February Narrative to include revised Expense Exhibits.  |

| Date     | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01086: Update February Exhibits -Fees w/ finalized rate information provided by Darren Orf.              |
| 5/7/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01092: Include footnotes for specialists in February Narrative Fee tales.                                |
| 5/8/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                   | 4.3   | \$130.00 | \$559.00 | 0507F00758: Documented control overview for Fixed Asset.  |
| 5/8/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                   | 4.1   | \$130.00 | \$533.00 | 0507F00757: Documented control overview for Fixed Asset.  |
| 5/8/2007 | Brown, Stasi    | Director     | United States | Project management             | 2.5   | \$260.00 | \$650.00 | 0507F01414: Quality assurance review for the balance sheet analytics project for the corporate balance sheet. |
| 5/8/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.1   | \$260.00 | \$286.00 | 0507F01413: Standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers. |
| 5/8/2007 | Brown, Stasi    | Director     | United States | Project management             | 0.9   | \$260.00 | \$234.00 | 0507F01415: Quality assurance review for the balance sheet analytics project for the corporate balance sheet. |
| 5/8/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 4.6   | \$165.00 | \$759.00 | 0507F00022: Audit of authorization level security in role design.   |
| 5/8/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 3.4   | \$165.00 | \$561.00 | 0507F00023: Reviewed audit of authorization level security with LK to determine appropriate actions.          |
| 5/8/2007 | Eckroth, Jenae  | Associate    | United States | Project management             | 1.5   | \$180.00 | \$270.00 | 0507F00051: February 2007 WIPS & Finances Reconciliation.   |
| 5/8/2007 | Eckroth, Jenae  | Associate    | United States | Project management             | 1.3   | \$180.00 | \$234.00 | 0507F00048: Bankruptcy meeting with D. Orf, M. Peterson, K. Woods & N. MacKenzie (PwC).                       |
| 5/8/2007 | Eckroth, Jenae  | Associate    | United States | Project management             | 1.0   | \$180.00 | \$180.00 | 0507F00053: Creation of International Team Contact Sheet.   |

| Date     | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|---------------------|-------|----------|------------|--|
| 5/8/2007 | Eckroth, Jenae      | Associate    | United States | Project management  | 0.6   | \$180.00 | \$108.00   | 0507F00050: Pull SOX docs off website and categorize for WCo for 2007.                               |
| 5/8/2007 | Eckroth, Jenae      | Associate    | United States | Project management  | 0.3   | \$180.00 | \$54.00    | 0507F00054: Conversation with T. Fisher (PwC) about SOC Docs for WCo.                                |
| 5/8/2007 | Eckroth, Jenae      | Associate    | United States | Project management  | 0.3   | \$180.00 | \$54.00    | 0507F00049: Conversation with D. Orf (PwC) about action items.                                       |
| 5/8/2007 | Eckroth, Jenae      | Associate    | United States | Project management  | 0.2   | \$180.00 | \$36.00    | 0507F00052: Conversation with D. Orf (PwC) about International Team Contact Sheet.                   |
| 5/8/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 4.1   | \$110.00 | \$451.00   | 0507F02144: Test and document revenue controls in the PN1 cycle concerning revenue recognition.      |
| 5/8/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.9   | \$110.00 | \$429.00   | 0507F02145: Test and document revenue controls in the PN1 cycle concerning revenue recognition.      |
| 5/8/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 5.6   | \$280.00 | \$1,568.00 | 0507F00093: Work with Certus load files to load data into Certus for Corporate Controls.             |
| 5/8/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 4.6   | \$280.00 | \$1,288.00 | 0507F00094: Continued Work with Certus load files to load data into Certus for Corporate Controls.   |
| 5/8/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.9   | \$280.00 | \$252.00   | 0507F00092: Participate in Certus status meeting with cadams(delphi), mfawcett(delphi), rshehi(pwc). |
| 5/8/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.6   | \$130.00 | \$338.00   | 0507F00166: 1995 Testing of SAP Controls Configuration/Manual Verification - Continued.              |
| 5/8/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.2   | \$130.00 | \$286.00   | 0507F00165: 1996 Testing of SAP Controls Configuration/Manual Verification - Continued.              |
| 5/8/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 1.5   | \$130.00 | \$195.00   | 0507F00168: 1994 Testing of SAP Controls Configuration/Manual Verification - Continued.              |

| Date     | Name                | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description   |
|----------|---------------------|--------------|---------------|-----------------------|-------|----------|----------|---|
| 5/8/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel       | 0.9   | \$130.00 | \$117.00 | 0507F00164: Travel from IAH to DTW (1.8 hrs.*50%).  |
| 5/8/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure           | 0.9   | \$130.00 | \$117.00 | 0507F00167: Adminstrative tasks (IE documentation of staff issues for consideration of the team ).  |
| 5/8/2007 | King, Langdon       | Sr Associate | United States | Role Redesign         | 3.9   | \$200.00 | \$780.00 | 0507F00210: Made changes to go-live process workflows.  |
| 5/8/2007 | King, Langdon       | Sr Associate | United States | Role Redesign         | 2.8   | \$200.00 | \$560.00 | 0507F00211: Prepared list of all possible scope issues and project roadblocks and required steps to address issues.   |
| 5/8/2007 | King, Langdon       | Sr Associate | United States | Role Redesign         | 1.3   | \$200.00 | \$260.00 | 0507F00212: Prepared and sent communication to IT team for required involvement from IT.  |
| 5/8/2007 | King, Langdon       | Sr Associate | United States | Role Redesign         | 1.0   | \$200.00 | \$200.00 | 0507F00213: Updated status of testing results for business teams.   |
| 5/8/2007 | Lane, Chris         | Director     | United States | Role Redesign         | 1.0   | \$360.00 | \$360.00 | 0507F00792: Discuss status with team.   |
| 5/8/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 2.7   | \$95.00  | \$256.50 | 0507F01665: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested.   |
| 5/8/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 1.6   | \$95.00  | \$152.00 | 0507F01664: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested.   |
| 5/8/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 1.4   | \$95.00  | \$133.00 | 0507F01663: Meeting with J DeMarco (Delphi) and G Kimpan (Delphi) on Watson Wyatt/Fidelity/Delphi Data Issues, mainly 002.  |
| 5/8/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 0.9   | \$95.00  | \$85.50  | 0507F01667: Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments. |

| Date     | Name            | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|----------|-----------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 5/8/2007 | Lim, Jay        | Associate | United States | HR/Pension Assistance          | 0.7   | \$95.00  | \$66.50    | 0507F01661: Filter Watson Wyatt Data Issue 002 and 005 to see how many were in both to avoid overlapping and doing unnecessary work. |
| 5/8/2007 | Lim, Jay        | Associate | United States | HR/Pension Assistance          | 0.6   | \$95.00  | \$57.00    | 0507F01662: Prepare for meeting with J DeMarco (Delphi) and G Kimpan (Delphi) on Watson Wyatt/Fidelity/Delphi Data Issues.           |
| 5/8/2007 | Lim, Jay        | Associate | United States | HR/Pension Assistance          | 0.6   | \$95.00  | \$57.00    | 0507F01666: Review and clarify the GMI credited service audit project to The Siegfried Group.  |
| 5/8/2007 | Orf, Darren     | Manager   | United States | Preparation of fee application | 1.3   | \$280.00 | \$364.00   | 0507F00234: Conference call with N. Mackenzie, K. Woods and M. Peterson (PwC) to discuss bankruptcy issues and actions plans.        |
| 5/8/2007 | Orf, Darren     | Manager   | United States | Project management             | 1.2   | \$280.00 | \$336.00   | 0507F00233: Attended Delphi ICM/ICC call and had post call follow-up conversation with K. St. Romain (Delphi).                       |
| 5/8/2007 | Orf, Darren     | Manager   | United States | Project management             | 0.7   | \$280.00 | \$196.00   | 0507F00236: Reviewed project finances to look into Tax reconciliation.   |
| 5/8/2007 | Orf, Darren     | Manager   | United States | Project management             | 0.3   | \$280.00 | \$84.00    | 0507F00235: Discussion of action items with J. Eckroth (PwC) .   |
| 5/8/2007 | Orf, Darren     | Manager   | United States | Project management             | 0.2   | \$280.00 | \$56.00    | 0507F00237: Discussed international contact information gathering with J. Eckroth (PwC) .  |
| 5/8/2007 | Osterman, Scott | Director  | United States | Role Redesign                  | 3.1   | \$360.00 | \$1,116.00 | 0507F00810: Meetings with Ann and team regarding go-live procedures and reviewing communication plan.                                |
| 5/8/2007 | Osterman, Scott | Director  | United States | Role Redesign                  | 2.6   | \$360.00 | \$936.00   | 0507F00811: Preparation for mtgs with J. Mancino, update issues list, revise project plan.   |
| 5/8/2007 | Osterman, Scott | Director  | United States | Project Management             | 2.3   | \$260.00 | \$598.00   | 0507F00807: Team update, scoping review, budget analysis discussion with Sid, Dennis discussion.                                     |

| Date     | Name              | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description  |
|----------|-------------------|--------------|---------------|---------------------|-------|----------|----------|--|
| 5/8/2007 | Osterman, Scott   | Director     | United States | Role Redesign       | 1.6   | \$360.00 | \$576.00 | 0507F00812: Next steps discussion/brainstorming with team.   |
| 5/8/2007 | Parakh, Siddarth  | Manager      | United States | Expenditure         | 4.4   | \$165.00 | \$726.00 | 0507F01589: Perform goods receipt/invoice receipt account configuration testing - expenditures - PN1 instance.   |
| 5/8/2007 | Parakh, Siddarth  | Manager      | United States | Expenditure         | 3.8   | \$165.00 | \$627.00 | 0507F01588: Perform release staretgy configuration testing - expenditures - PN1 instance.  |
| 5/8/2007 | Peterson, Michael | Director     | United States | Project management  | 1.3   | \$320.00 | \$416.00 | 0507F06800: Conference call with N. Mackenzie, K. Woods and D. Orf (PwC) to discuss bankruptcy issues and actions plans.   |
| 5/8/2007 | Peterson, Michael | Director     | United States | Project management  | 1.1   | \$320.00 | \$352.00 | 0507F06801: Additional follow-up on bankruptcy reporting issues.   |
| 5/8/2007 | Reed, Brian       | Manager      | United States | Project management  | 1.5   | \$165.00 | \$247.50 | 0507F00819: Participation on weekly Delphi ICM conference call. Follow-up conference call with Frank Nance (Delphi) regarding Packard specific concerns.   |
| 5/8/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program | 5.7   | \$110.00 | \$627.00 | 0507F00295: Supporting CARS users via phone/email.   |
| 5/8/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program | 2.4   | \$110.00 | \$264.00 | 0507F00296: Supporting Sanjay D (Delphi) with load runner scripts for CARS.  |
| 5/8/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program | 1.4   | \$110.00 | \$154.00 | 0507F00294: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus application.   |
| 5/8/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure         | 5.2   | \$130.00 | \$676.00 | 0507F00311: Updating documentation for Expenditures (control activities 1.2.3.2.4 and 1.2.3.2.7) based on the review notes provided by Stephanie Franklin on the working paper for control activity 1.2.3.1.4 (PN1). |

| Date     | Name              | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|----------|-------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/8/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                    | 3.1   | \$130.00 | \$403.00 | 0507F00312: Continued Updating documentation for Expenditures (control activities 1.2.3.2.4 and 1.2.3.2.7) based on the review notes provided by Stephanie Franklin on the working paper for control activity 1.2.3.1.4 (PN1). |
| 5/8/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 2.0   | \$135.00 | \$270.00 | 0507F01195: Splitting of remaining time for March's consolidator.  |
| 5/8/2007 | Thomas, Rance     | Associate        | United States | Project management             | 4.3   | \$95.00  | \$408.50 | 0507F00341: Profit and Loss Statement template building.   |
| 5/8/2007 | Thomas, Rance     | Associate        | United States | Project management             | 3.8   | \$95.00  | \$361.00 | 0507F00342: Profit and Loss Statement template building.   |
| 5/8/2007 | Tsai, Debby       | Associate        | United States | Project management             | 2.1   | \$95.00  | \$199.50 | 0507F00358: Continue draft Self Assessment Quality section.  |
| 5/8/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 1.0   | \$260.00 | \$260.00 | 0507F01094: Status call with Darren Orf, Mike Peterson, Nicole Mackenzie regarding monthly bill status.  |
| 5/8/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 0.8   | \$260.00 | \$208.00 | 0507F01093: Finalize Expense Exhibits per guidance from Nicole Mackenzie and identify Discretionary Allowances.  |
| 5/8/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 0.5   | \$260.00 | \$130.00 | 0507F01096: Send updated January Pending expenses to Nicole to incorporate into March Fee Application.   |
| 5/8/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01095: Create mailing labels, review final printed Feb. fee app, burn and mail CD of pdf files to US Trustees.  |
| 5/8/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01097: Update Master Pending expense file to reflect charges removed from January.  |
| 5/9/2007 | Bailey, Jonafel   | Sr Associate     | United States | Financial Reporting            | 4.8   | \$130.00 | \$624.00 | 0507F00760: Documented control overview for Financial Reporting.   |
| 5/9/2007 | Bailey, Jonafel   | Sr Associate     | United States | Financial Reporting            | 3.7   | \$130.00 | \$481.00 | 0507F00759: Documented control overview for Financial Reporting.   |



| Date     | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 5/9/2007 | Brown, Stasi     | Director  | United States | Project management             | 2.0   | \$260.00 | \$520.00   | 0507F01416: Review 2007 scoping questions and planning for the Accenture accounting service center.  |
| 5/9/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 3.3   | \$165.00 | \$544.50   | 0507F00025: Made role changes in system in response to authorizatoin level audit.  |
| 5/9/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 3.1   | \$165.00 | \$511.50   | 0507F00026: Testing of new role design versus the role to tcode assignment in Delphi's current roles.  |
| 5/9/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 1.6   | \$165.00 | \$264.00   | 0507F00024: Made role changes in system in response to authorizatoin level audit.  |
| 5/9/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00   | 0507F05121: Billing: WIP analysis.   |
| 5/9/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00   | 0507F05122: Billing: WIP analysis.   |
| 5/9/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00   | 0507F05120: Billing: WIP analysis.   |
| 5/9/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00   | 0507F05123: Billing: WIP analysis.   |
| 5/9/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 3.8   | \$180.00 | \$684.00   | 0507F00055: Creation of International Team Contact Sheet.  |
| 5/9/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 2.5   | \$180.00 | \$450.00   | 0507F00056: Continued Creation of International Team Contact Sheet.  |
| 5/9/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.6   | \$180.00 | \$108.00   | 0507F00057: Conversation with D. Orf (PwC) about action items.   |
| 5/9/2007 | Erickson, Dave   | Partner   | United States | Revenue                        | 2.7   | \$390.00 | \$1,053.00 | 0507F00071: Budget update and project review.  |
| 5/9/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.3   | \$110.00 | \$473.00   | 0507F02146: Perform control testing for the controls in the PN1 revenue cycle. Specifically gathering screen prints for the test scripts concerning revenue recognition. |

| Date     | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description  |
|----------|---------------------|--------------|---------------|---------------------|-------|----------|----------|--|
| 5/9/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.7   | \$110.00 | \$407.00 | 0507F02147: Perform control testing for the controls in the PN1 revenue cycle. Specifically gathering screen prints for the test scripts concerning revenue recognition. |
| 5/9/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 3.4   | \$280.00 | \$952.00 | 0507F00097: Load remaining Corporate Controls into Certus with adjustments.  |
| 5/9/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 3.2   | \$280.00 | \$896.00 | 0507F00095: Meetings with CAdams(delphi) and DHoerger(hmc) about org structure set-up.   |
| 5/9/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 2.7   | \$280.00 | \$756.00 | 0507F00098: Continued Load remaining Corporate Controls into Certus with adjustments.  |
| 5/9/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.7   | \$280.00 | \$476.00 | 0507F00096: Debug load file error in Certus.   |
| 5/9/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.3   | \$280.00 | \$84.00  | 0507F00099: Certus follow-up meeting with Cadams(delphi) on org structure changes.   |
| 5/9/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.7   | \$130.00 | \$481.00 | 0507F00170: 1992 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/9/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.3   | \$130.00 | \$299.00 | 0507F00171: Review of documentations results from Assoc./Sr Assoc.   |
| 5/9/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.1   | \$130.00 | \$273.00 | 0507F00169: 1993 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/9/2007 | Keener, Stuart      | Associate    | United States | Other               | 1.2   | \$95.00  | \$114.00 | 0507F00191: Added a new field for a category area to group results on a Bankruptcy filing report.  |
| 5/9/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 2.5   | \$200.00 | \$500.00 | 0507F00214: Performed role SOD analysis and addressed issues.  |

| Date     | Name           | Position     | Work Country   | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|----------------|--------------|----------------|--------------------------------|-------|----------|------------|---|
| 5/9/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                  | 2.3   | \$200.00 | \$460.00   | 0507F00216: Reviewed whether the Cost Center field should be used as a control point to restrict access.  |
| 5/9/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                  | 1.8   | \$200.00 | \$360.00   | 0507F00217: Reviewed organizational value fields to determine how to proceed with user mapping.   |
| 5/9/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                  | 1.3   | \$200.00 | \$260.00   | 0507F00215: Meeting with Ann Bianco (Delphi) to develop strategy to deal with lack of IT involvement.   |
| 5/9/2007 | King, Langdon  | Sr Associate | United States  | Role Redesign                  | 1.1   | \$200.00 | \$220.00   | 0507F00218: Sent out communications to Purchasing Business Team for clarification of new AP implementation.   |
| 5/9/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only) | 3.8   | \$175.00 | \$665.00   | 0507F04410: Follow up and progress updated on the SOX open issues for Delphi EMEA. Status update call with Massimiliano Messina.  |
| 5/9/2007 | Lane, Chris    | Director     | United States  | Role Redesign                  | 3.0   | \$360.00 | \$1,080.00 | 0507F00793: Test derived roles.   |
| 5/9/2007 | Lane, Chris    | Director     | United States  | Role Redesign                  | 3.0   | \$360.00 | \$1,080.00 | 0507F00794: Build enabler roles.  |
| 5/9/2007 | Lim, Jay       | Associate    | United States  | HR/Pension Assistance          | 3.5   | \$95.00  | \$332.50   | 0507F01668: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested - Hourly employees.  |
| 5/9/2007 | Lim, Jay       | Associate    | United States  | HR/Pension Assistance          | 2.0   | \$95.00  | \$190.00   | 0507F01669: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested - Hourly employees.  |
| 5/9/2007 | Lim, Jay       | Associate    | United States  | HR/Pension Assistance          | 1.2   | \$95.00  | \$114.00   | 0507F01674: Format the Manually Calculated pension participants with differences greater than +/- \$1.00 into a tabular format with the amount of the difference and the factors that influenced that difference. |

| Date     | Name        | Position  | Work Country  | Task Code             | Hours | Rate     | Total    | Description  |
|----------|-------------|-----------|---------------|-----------------------|-------|----------|----------|--|
| 5/9/2007 | Lim, Jay    | Associate | United States | HR/Pension Assistance | 1.1   | \$95.00  | \$104.50 | 0507F01672: Meeting with J DeMarco (Delphi) and G Kimpan (Delphi) on Watson Wyatt/Fidelity/Delphi Data Issues.   |
| 5/9/2007 | Lim, Jay    | Associate | United States | HR/Pension Assistance | 0.2   | \$95.00  | \$19.00  | 0507F01673: Meeting with N Demgen (Siegfried Group) to summarize a meeting I missed with B Studer (Delphi) in regards to the GMI credited service audit. |
| 5/9/2007 | Lim, Jay    | Associate | United States | HR/Pension Assistance | 0.2   | \$95.00  | \$19.00  | 0507F01671: Meeting with N Demgen (Siegfried Group) in regards to the GMI credited service audit given by B Studer (Delphi).                             |
| 5/9/2007 | Lim, Jay    | Associate | United States | HR/Pension Assistance | 0.1   | \$95.00  | \$9.50   | 0507F01670: Return call to M Jaroma (Iron Mountain) in regards to obtaining 615 files that will need to be recalculated by The Siegfried Group.          |
| 5/9/2007 | Orf, Darren | Manager   | United States | Project management    | 3.2   | \$280.00 | \$896.00 | 0507F00238: Updated 2007 financial tracking tool to include new bankruptcy rate card and international logic.  |
| 5/9/2007 | Orf, Darren | Manager   | United States | Project management    | 1.1   | \$280.00 | \$308.00 | 0507F00239: Performed trouble shooting of Corporate Controls Framework file for T. Fisher (PwC).   |
| 5/9/2007 | Orf, Darren | Manager   | United States | Project management    | 0.8   | \$280.00 | \$224.00 | 0507F00244: Updated accrual logic in project finance tool.   |
| 5/9/2007 | Orf, Darren | Manager   | United States | Project management    | 0.8   | \$280.00 | \$224.00 | 0507F00246: Began quality assurance review of project management activities.   |
| 5/9/2007 | Orf, Darren | Manager   | United States | Project management    | 0.7   | \$280.00 | \$196.00 | 0507F00241: Coordinated communications and meetings between Czech office, US PMO and Delphi to discuss Accenture testing approach.                       |
| 5/9/2007 | Orf, Darren | Manager   | United States | Project management    | 0.6   | \$280.00 | \$168.00 | 0507F00240: Discussed PMO action items with J. Eckroth (PwC).  |
| 5/9/2007 | Orf, Darren | Manager   | United States | Project management    | 0.5   | \$280.00 | \$140.00 | 0507F00243: Researched and responded to timing, scoping questions from B. Reed.  |

| Date     | Name                 | Position | Work Country  | Task Code                   | Hours | Rate     | Total      | Description   |
|----------|----------------------|----------|---------------|-----------------------------|-------|----------|------------|---|
| 5/9/2007 | Orf, Darren          | Manager  | United States | Project management          | 0.3   | \$280.00 | \$84.00    | 0507F00245: Correspondence with bankruptcy team about fee application status.   |
| 5/9/2007 | Orf, Darren          | Manager  | United States | Foreign coordination        | 0.3   | \$280.00 | \$84.00    | 0507F00242: Answered budget and timing questions for A. Tee in China.   |
| 5/9/2007 | Osterman, Scott      | Director | United States | Role Redesign               | 3.2   | \$360.00 | \$1,152.00 | 0507F00814: Cost center escalation update.  |
| 5/9/2007 | Osterman, Scott      | Director | United States | Project Management          | 2.4   | \$260.00 | \$624.00   | 0507F00808: Sid/Darren finance discussion, Packard Warren scoping, international visit scoping, team update reviews.              |
| 5/9/2007 | Osterman, Scott      | Director | United States | Role Redesign               | 1.1   | \$360.00 | \$396.00   | 0507F00813: J. Mancino meeting and debrief.   |
| 5/9/2007 | Osterman, Scott      | Director | United States | Delphi - Travel             | 1.0   | \$260.00 | \$260.00   | 0507F00816: Travel from DTW -> ORD (2.0 hrs. * 50%).  |
| 5/9/2007 | Parakh, Siddarth     | Manager  | United States | Expenditure                 | 4.3   | \$165.00 | \$709.50   | 0507F01590: Perform automatic account determination configuration testing - expenditures - PN1 instance.                          |
| 5/9/2007 | Parakh, Siddarth     | Manager  | United States | Expenditure                 | 4.1   | \$165.00 | \$676.50   | 0507F01591: Perform material type configuration testing - expenditures - PN1 instance.  |
| 5/9/2007 | Peterson, Michael    | Director | United States | Project management          | 1.1   | \$320.00 | \$352.00   | 0507F06802: Answered questions regarding the time tracker database and time reporting.  |
| 5/9/2007 | Reed, Brian          | Manager  | United States | Project management          | 3.0   | \$165.00 | \$495.00   | 0507F00820: Internal planning discussions for updating Packard COT's based on 2007 Control Framework.                             |
| 5/9/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | 2.1   | \$165.00 | \$346.50   | 0507F02165: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues. |
| 5/9/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | 1.4   | \$165.00 | \$231.00   | 0507F02166: Reviewing the audit plan and budget for Grundig review.   |

| Date     | Name              | Position         | Work Country  | Task Code                               | Hours | Rate     | Total      | Description  |
|----------|-------------------|------------------|---------------|---|-------|----------|------------|--|
| 5/9/2007 | Schmitz, Karin    | Director         | United States | Tax Specialist Assistance for Corporate | 4.4   | \$330.00 | \$1,452.00 | 0507F01199: Meeting with J. Erickson (Delphi) regarding SOX 2007 Framework, and completion of framework.   |
| 5/9/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program                     | 4.9   | \$110.00 | \$539.00   | 0507F00298: Supporting CARS users via phone/email/Netmeeting.  |
| 5/9/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program                     | 3.8   | \$110.00 | \$418.00   | 0507F00297: Supporting CARS users via phone/email/Netmeeting.  |
| 5/9/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                             | 4.2   | \$130.00 | \$546.00   | 0507F00313: Addressing the review notes provided by Stephanie Franklin for PN1 - SAP Control 1.2.3.1.4 Test Script_CS_050107_Draft - Feedback (version 2).           |
| 5/9/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                             | 3.9   | \$130.00 | \$507.00   | 0507F00314: Continued Addressing the review notes provided by Stephanie Franklin for PN1 - SAP Control 1.2.3.1.4 Test Script_CS_050107_Draft - Feedback (version 2). |
| 5/9/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application          | 0.3   | \$135.00 | \$40.50    | 0507F01197: Walk through of new time sheet to suppliment GFS.  |
| 5/9/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application          | 0.3   | \$135.00 | \$40.50    | 0507F01196: Distribution of WLT to Nicole Mackenzie (PwC) for March hours.   |
| 5/9/2007 | Taylor, Todd      | Manager          | United States | Engagement management                   | 1.3   | \$165.00 | \$214.50   | 0507F00327: Packard walkthrough planning meeting with B. Reed, S. Parakh, A. Bhushan (PwC) and follow up conversations with F. Nance (DELPHI).                       |
| 5/9/2007 | Thomas, Rance     | Associate        | United States | Project management                      | 4.4   | \$95.00  | \$418.00   | 0507F00343: Profit and loss statement analysis project coding.   |
| 5/9/2007 | Thomas, Rance     | Associate        | United States | Project management                      | 3.7   | \$95.00  | \$351.50   | 0507F00344: Profit and loss statement analysis project coding.   |
| 5/9/2007 | Tsai, Debby       | Associate        | United States | Project management                      | 4.6   | \$95.00  | \$437.00   | 0507F00360: Draft Self Assessment Profitable Growth section.   |

| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/9/2007  | Wojdyla, Dennis | Director     | United States | ITGC Framework                 | 1.0   | \$260.00 | \$260.00 | 0507F00366: Discussed Cleberson's schedule ITGCC s SAP apps.   |
| 5/9/2007  | Wojdyla, Dennis | Director     | United States | ITGC Framework                 | 1.0   | \$260.00 | \$260.00 | 0507F00369: Review slide decks for Walktrhu (Fri) and test template (Mon).   |
| 5/9/2007  | Wojdyla, Dennis | Director     | United States | ITGC Framework                 | 0.8   | \$260.00 | \$195.00 | 0507F00367: PCBlist ceation for Packard.   |
| 5/9/2007  | Wojdyla, Dennis | Director     | United States | ITGC Framework                 | 0.8   | \$260.00 | \$195.00 | 0507F00370: Update status of project with Jamshid and Marcus.  |
| 5/9/2007  | Wojdyla, Dennis | Director     | United States | ITGC Framework                 | 0.5   | \$260.00 | \$130.00 | 0507F00368: Call with Thad Weston (Delphi).  |
| 5/9/2007  | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 1.5   | \$260.00 | \$390.00 | 0507F01098: Create February Pending expense list and update Secondary Review notes (PG and Sox).   |
| 5/10/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                   | 4.3   | \$130.00 | \$559.00 | 0507F00762: Configuration testing for fixed assets in PN1.   |
| 5/10/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                   | 3.8   | \$130.00 | \$494.00 | 0507F00761: Configuration testing for fixed assets in PN1.   |
| 5/10/2007 | Bailey, Jonafel | Sr Associate | United States | Delphi - Travel                | 1.0   | \$130.00 | \$130.00 | 0507F00763: Travel from Detroit to Chicago (2.0 hrs. * 50%).   |
| 5/10/2007 | Bann, Courtney  | Associate    | United States | Project Administration (IT)    | 6.0   | \$110.00 | \$660.00 | 0507F01037: I worked on the templates for the walkthroughs and testing.  |
| 5/10/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.7   | \$260.00 | \$442.00 | 0507F01418: Review spreadsheets for Corporate balance sheet and income statement analytics project.  |
| 5/10/2007 | Brown, Stasi    | Director     | United States | Project management             | 0.8   | \$260.00 | \$208.00 | 0507F01417: Standing Thursday update meeting with Jim Garrett (Delphi Asst. Controller) and Rance Thomas (PwC) to discuss current state of Corporate balance sheet and income statement analytics project. |
| 5/10/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 4.1   | \$165.00 | \$676.50 | 0507F00027: Testing of new role design versus the role to tcode assignment in Delphi's current roles.  |

| Date      | Name            | Position  | Work Country  | Task Code           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---------------------|-------|----------|------------|--|
| 5/10/2007 | Cummins, Nathan | Associate | United States | Role Redesign       | 1.9   | \$165.00 | \$313.50   | 0507F00028: Testing of new role design versus the role to tcode assignment in Delphi's current roles.                          |
| 5/10/2007 | Cummins, Nathan | Associate | United States | Delphi - Travel     | 1.0   | \$165.00 | \$165.00   | 0507F00029: Travel from Delphi - Troy to Chicago O'Hare (2hrs. * 50%).   |
| 5/10/2007 | Eckroth, Jenae  | Associate | United States | Project management  | 2.0   | \$180.00 | \$360.00   | 0507F00061: Modification of International Team Contact Sheet based on email responses.   |
| 5/10/2007 | Eckroth, Jenae  | Associate | United States | Project management  | 1.8   | \$180.00 | \$324.00   | 0507F00058: Conversation with D. Orf (PwC) about Project Quality Assurance.  |
| 5/10/2007 | Eckroth, Jenae  | Associate | United States | Delphi - Travel     | 0.8   | \$180.00 | \$135.00   | 0507F00062: Travel from Troy, Michigan to Cedar Rapids, Iowa (1.5 hrs. * 50%).   |
| 5/10/2007 | Eckroth, Jenae  | Associate | United States | Project management  | 0.5   | \$180.00 | \$90.00    | 0507F00060: Posting of SOX Docs.   |
| 5/10/2007 | Eckroth, Jenae  | Associate | United States | Project management  | 0.3   | \$180.00 | \$54.00    | 0507F00059: Conversation with D. Orf (PwC) about SOX Docs & International Contact Sheet.                                       |
| 5/10/2007 | Erickson, Dave  | Partner   | United States | Revenue             | 2.8   | \$390.00 | \$1,092.00 | 0507F00072: Budget update and project review.  |
| 5/10/2007 | Fatima, Subia   | Associate | United States | Revenue             | 3.5   | \$110.00 | \$385.00   | 0507F02148: Gather screen prints for test scripts that test whether revenue is recorded in the correct period.                 |
| 5/10/2007 | Fatima, Subia   | Associate | United States | Revenue             | 2.0   | \$110.00 | \$220.00   | 0507F02149: Update the status tracking worksheet for the revenue cycle to keep an up-to-date track of the status of the tests. |
| 5/10/2007 | Fatima, Subia   | Associate | United States | Delphi - Travel     | 1.3   | \$110.00 | \$137.50   | 0507F02150: Travel from Troy to Chicago (2.5 hrs. * 50%).  |
| 5/10/2007 | Fisher, Tamara  | Manager   | United States | Certus/CARS Program | 3.8   | \$280.00 | \$1,064.00 | 0507F00100: Update Org structure chart and associated add-in tables due to "lead TBs" being provided.                          |



| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|----------|---|
| 5/10/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.4   | \$280.00 | \$392.00 | 0507F00147: Meeting with cadams(delphi) and kstromain(delphi) on shared control paraments and lists for SAP trial balances. |
| 5/10/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.3   | \$280.00 | \$364.00 | 0507F00144: Meeting with Mharrish(delphi), Manish(delphi), cadams(delphi), and dhoerger(hmc) on IT scopeing.                |
| 5/10/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00 | 0507F00145: Discussoin with dhoerger(hmc) with regards to shared/SAP controls requirement.                                  |
| 5/10/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00 | 0507F00148: Review and response to client e-mail.   |
| 5/10/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00 | 0507F00146: Discussion with cadams(delphi) and dhoerger(HMC) on SAP & FSSC shared controls.                                 |
| 5/10/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00 | 0507F00149: Update staging version of Certus with updated org structure changes and configuration changes.                  |
| 5/10/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.5   | \$280.00 | \$140.00 | 0507F00101: Pack and Prepare for office move by the client team and support staff.  |
| 5/10/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.2   | \$130.00 | \$416.00 | 0507F00172: 1991 Testing of SAP Controls Configuration/Manual Verification - Continued.                                     |
| 5/10/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 3.2   | \$130.00 | \$416.00 | 0507F00175: 1989 Testing of SAP Controls Configuration/Manual Verification - Continued.                                     |
| 5/10/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.1   | \$130.00 | \$273.00 | 0507F00173: Development of project plan for INTL instances of SAP Controls testing.   |
| 5/10/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 0.7   | \$130.00 | \$91.00  | 0507F00174: 1990 Testing of SAP Controls Configuration/Manual Verification - Continued.                                     |

| Date      | Name             | Position     | Work Country   | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|----------------|--------------------------------|-------|----------|------------|---|
| 5/10/2007 | Gutierrez, Jaime | Sr Associate | United States  | Other                          | 4.0   | \$120.00 | \$480.00   | 0507F00187: E&C performance review for the second round.  |
| 5/10/2007 | King, Langdon    | Sr Associate | United States  | Role Redesign                  | 2.0   | \$200.00 | \$400.00   | 0507F00219: Phone Meeting with Ann Bianco (Delphi) to determine project strategy to address project issues.   |
| 5/10/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only) | 4.4   | \$175.00 | \$770.00   | 0507F04412: Continued review of 2007 SOX control framework with Petra Formankova (Accenture).   |
| 5/10/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only) | 4.0   | \$175.00 | \$700.00   | 0507F04413: Review of 2007 SOX control framework with Petra Formankova (Accenture).   |
| 5/10/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only) | 4.0   | \$175.00 | \$700.00   | 0507F04411: Review of 2007 SOX control framework with Petra Formankova (Accenture).   |
| 5/10/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only) | 3.6   | \$175.00 | \$630.00   | 0507F04414: Continued review of 2007 SOX control framework with Petra Formankova (Accenture).   |
| 5/10/2007 | Lane, Chris      | Director     | United States  | Role Redesign                  | 3.0   | \$360.00 | \$1,080.00 | 0507F00795: Test Cost Center change in our sandbox.   |
| 5/10/2007 | Lim, Jay         | Associate    | United States  | HR/Pension Assistance          | 2.6   | \$95.00  | \$247.00   | 0507F01677: Format the Manually Calculated pension participants with differences greater than +/- \$1.00 into a tabular format with the amount of the difference and the factors that influenced that difference. |
| 5/10/2007 | Lim, Jay         | Associate    | United States  | HR/Pension Assistance          | 2.3   | \$95.00  | \$218.50   | 0507F01675: Format the Manually Calculated pension participants with differences greater than +/- \$1.00 into a tabular format with the amount of the difference and the factors that influenced that difference. |
| 5/10/2007 | Lim, Jay         | Associate    | United States  | HR/Pension Assistance          | 2.1   | \$95.00  | \$199.50   | 0507F01676: Format the Manually Calculated pension participants with differences greater than +/- \$1.00 into a tabular format with the amount of the difference and the factors that influenced that difference. |

| Date      | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description   |
|-----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|---|
| 5/10/2007 | Orf, Anne            | Sr Associate | United States | Project management          | 0.5   | \$120.00 | \$60.00  | 0507F01059: Schedule additions to 2007.   |
| 5/10/2007 | Orf, Darren          | Manager      | United States | Project management          | 2.3   | \$280.00 | \$644.00 | 0507F00251: Reviewed IAS scope and began to adjust plans.   |
| 5/10/2007 | Orf, Darren          | Manager      | United States | Project management          | 1.8   | \$280.00 | \$504.00 | 0507F00247: Finished project quality assurance review with J. Eckroth (PwC).  |
| 5/10/2007 | Orf, Darren          | Manager      | United States | Foreign coordination        | 0.4   | \$280.00 | \$112.00 | 0507F00250: Discussion with V. Kus (PwC) about planning for Accenture in Czech Republic.  |
| 5/10/2007 | Orf, Darren          | Manager      | United States | Project management          | 0.3   | \$280.00 | \$84.00  | 0507F00248: Provided international contact management guidance to J. Eckroth.   |
| 5/10/2007 | Orf, Darren          | Manager      | United States | Project management          | 0.3   | \$280.00 | \$84.00  | 0507F00249: Discussed project finance tie-outs with J. Eckroth (PwC).   |
| 5/10/2007 | Parakh, Siddarth     | Manager      | United States | Expenditure                 | 4.5   | \$165.00 | \$742.50 | 0507F01593: Perform materials to valuation class assignment configuration testing - expenditures - PN1 instance.  |
| 5/10/2007 | Parakh, Siddarth     | Manager      | United States | Expenditure                 | 3.5   | \$165.00 | \$577.50 | 0507F01592: Perform valuation class configuration testing - expenditures - PN1 instance.  |
| 5/10/2007 | Reed, Brian          | Manager      | United States | Project management          | 1.5   | \$165.00 | \$247.50 | 0507F00821: Internal planning discussions for updating Packard COT's based on 2007 Control Framework.   |
| 5/10/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.9   | \$165.00 | \$313.50 | 0507F02168: Participating in the weekly IT Coordinators conference call with Marcus Harris (Delphi), Manish Zaveri (Delphi), Dennis Wojdyla (PwC) and other IT Coordinators to discuss 2007 SOX management testing. |
| 5/10/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.7   | \$165.00 | \$280.50 | 0507F02169: Discussing 2007 ITGC reviews' planning with Dennis Wojdyla (PwC), Marcus Harris (Delphi) and Manish Zaveri (Delphi).  |

| Date      | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|--|
| 5/10/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 0.9   | \$165.00 | \$148.50 | 0507F02167: Conversation with Marcus Harris (Delphi) regarding E&Y requests.   |
| 5/10/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 4.6   | \$110.00 | \$506.00 | 0507F00299: Supporting CARS users via phone/email/Netmeeting.  |
| 5/10/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 2.5   | \$110.00 | \$275.00 | 0507F00276: Supporting CARS users via phone/email/Netmeeting.  |
| 5/10/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 2.4   | \$110.00 | \$264.00 | 0507F00275: Working with the CARS vendor to resolve system issues.   |
| 5/10/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 4.5   | \$130.00 | \$585.00 | 0507F00315: Addressing the review notes provided by Stephanie Franklin for PN1 - SAP Control 1.2.3.1.4 Test Script_CS_050107_Draft - Feedback (version 2).   |
| 5/10/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 3.9   | \$130.00 | \$507.00 | 0507F00316: Reviewing review notes provided by Stephanie. Discussing documentation requirements for the Application Controls Team and the feedback in regards to the work performed since I joined the PI group. |
| 5/10/2007 | Taylor, Todd         | Manager      | United States | Engagement management       | 1.2   | \$165.00 | \$198.00 | 0507F00328: Walkthrough kickoff meeting with F. Nance, T. Wilkes (DELPHI) and B. Reed, S. Parakh, A. Bhushan (PwC). Follow up conversations with B. Reed (PwC).  |
| 5/10/2007 | Thomas, Rance        | Associate    | United States | Project management          | 4.9   | \$95.00  | \$465.50 | 0507F00345: Creating consolidating Profit and Loss statement template.   |
| 5/10/2007 | Thomas, Rance        | Associate    | United States | Project management          | 3.4   | \$95.00  | \$323.00 | 0507F00346: Continued Creating consolidating Profit and Loss statement template.   |
| 5/10/2007 | Wojdyla, Dennis      | Director     | United States | Project Administration (IT) | 1.5   | \$260.00 | \$390.00 | 0507F00372: Review scoping for grundig (Delphi).   |
| 5/10/2007 | Wojdyla, Dennis      | Director     | United States | Project Administration (IT) | 1.0   | \$260.00 | \$260.00 | 0507F00371: IT Coordinators call.  |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/10/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01100: Instruct Chevonne Herring (PwC) on how to pull the remaining comments into the February PG Pending time schedule and update business purposes to include the missing information. |
| 5/10/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.1   | \$260.00 | \$26.00  | 0507F01099: Correspond with Liz Eide (PwC) regarding PG pending February time and obtain the most recent list..   |
| 5/11/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.1   | \$130.00 | \$533.00 | 0507F00764: Conducted testing for PN1 for revenue controls.   |
| 5/11/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.1   | \$130.00 | \$533.00 | 0507F00765: Conducted testing for PN1 for revenue controls.   |
| 5/11/2007 | Bann, Courtney   | Associate    | United States | Project Administration (IT)    | 4.5   | \$110.00 | \$495.00 | 0507F01038: I updated the working community with the testing and walkthrough templates. I also, started the preparing for Packard.  |
| 5/11/2007 | Beasley, Rashida | Associate    | United States | Project Administration (IT)    | 4.6   | \$110.00 | \$506.00 | 0507F00700: Debriefing and Training Session on E&Y's Walkthrough.   |
| 5/11/2007 | Beasley, Rashida | Associate    | United States | Project Administration (IT)    | 3.4   | \$110.00 | \$374.00 | 0507F00701: Continued Debriefing and Training Session on E&Y's Walkthrough.   |
| 5/11/2007 | Braman, Brandon  | Sr Associate | United States | Project Administration (IT)    | 4.0   | \$130.00 | \$520.00 | 0507F00786: Attended E&Y methodology training and walkthrough with Delphi IT team.  |
| 5/11/2007 | Braman, Brandon  | Sr Associate | United States | ITGC Framework                 | 4.0   | \$130.00 | \$520.00 | 0507F00785: Reviewed mainframe guidance for updates due to E&Y changes.   |
| 5/11/2007 | Brown, Stasi     | Director     | United States | Project management             | 0.5   | \$260.00 | \$130.00 | 0507F01419: Continue to review spreadsheets for Corporate balance sheet and income statement analytics project.   |
| 5/11/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign                  | 2.7   | \$165.00 | \$445.50 | 0507F00031: Testing of new role design versus the role to tcode assignment in Delphi's current roles.   |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 5/11/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 2.3   | \$165.00 | \$379.50   | 0507F00030: Testing of new role design versus the role to tcode assignment in Delphi's current roles.   |
| 5/11/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.2   | \$200.00 | \$40.00    | 0507F05110: Provided answer to questions from Nicole MacKenzie and Subashi Stendahl regarding the billing.  |
| 5/11/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00    | 0507F05109: Billing discussion with Nicole MacKenzie and Subashi Stendahl regarding billing.  |
| 5/11/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00    | 0507F05124: Answered questions from Nicole MacKenzie and Subashi Stendahl regarding the billing.  |
| 5/11/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00    | 0507F05111: Follow up with Nicole MacKenzie and Subashi Stendahl regarding the billing.   |
| 5/11/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 2.1   | \$180.00 | \$378.00   | 0507F00063: Reconciliation of WIP Disbursements and Finances.   |
| 5/11/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.3   | \$180.00 | \$54.00    | 0507F00064: Weekly status report email.   |
| 5/11/2007 | Erickson, Dave   | Partner   | United States | Revenue                        | 2.8   | \$390.00 | \$1,092.00 | 0507F00073: Budget update and project review.   |
| 5/11/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 3.1   | \$110.00 | \$341.00   | 0507F02151: Perform control testing for the controls in the PN1 revenue cycle. Specifically gathering screen prints for the test scripts concerning shipping terms. |
| 5/11/2007 | Fatima, Subia    | Associate | United States | Financial Reporting            | 2.9   | \$110.00 | \$319.00   | 0507F02152: Preparation of Packard walk-through questions.  |
| 5/11/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.8   | \$280.00 | \$224.00   | 0507F00102: Participate in Certus status meeting cadams(delphi), mfawcett(delphi), rshehi(pwc), dchurch(dixonallen).  |
| 5/11/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.3   | \$280.00 | \$84.00    | 0507F00103: Review and respond to roadmap and IT framework e-mails.   |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/11/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 2.6   | \$130.00 | \$338.00 | 0507F00179: 1987 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/11/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.2   | \$130.00 | \$286.00 | 0507F00178: 1988 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/11/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel                | 1.6   | \$130.00 | \$208.00 | 0507F00176: Travel from DTW - IAH (3.2 hrs. * 50%).   |
| 5/11/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 1.5   | \$130.00 | \$195.00 | 0507F00177: Adminstrative tasks (IE documentation of staff issues for consideration of the team ).  |
| 5/11/2007 | Garcia Vega, Guadal | Associate    | United States | Project Administration (IT)    | 2.0   | \$110.00 | \$220.00 | 0507F01198: Meet with J.Sadaghiyani, C.Bann, R.Beasley, B.Braman and C.Siansi (PwC) to discuss the E&Y templates to be used in documentation of our review and an overview of the list of controls to be reviewed, scope and strategy of the testing. |
| 5/11/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 2.6   | \$205.00 | \$533.00 | 0507F01352: Updating the February Pending List with new information provided.   |
| 5/11/2007 | Keener, Stuart      | Associate    | United States | Other                          | 1.4   | \$95.00  | \$133.00 | 0507F00192: Reviewed developed Bankruptcy filing reports.   |
| 5/11/2007 | Lane, Chris         | Director     | United States | Role Redesign                  | 2.0   | \$360.00 | \$720.00 | 0507F00796: Discuss KOSTL change with Delphi IT.  |
| 5/11/2007 | Lane, Chris         | Director     | United States | Role Redesign                  | 1.0   | \$360.00 | \$360.00 | 0507F00797: Update project plan.  |
| 5/11/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance          | 2.1   | \$95.00  | \$199.50 | 0507F01678: Format the Manually Calculated pension participants with differences greater than +/- \$1.00 into a tabular format with the amount of the difference and the factors that influenced that difference.                                     |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|---|
| 5/11/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance          | 1.9   | \$95.00  | \$180.50 | 0507F01682: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested - Salaried employees.  |
| 5/11/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance          | 1.9   | \$95.00  | \$180.50 | 0507F01679: Format the Manually Calculated pension participants with differences greater than +/- \$1.00 into a tabular format with the amount of the difference and the factors that influenced that difference. |
| 5/11/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance          | 1.6   | \$95.00  | \$152.00 | 0507F01680: Format the Manually Calculated pension participants with differences greater than +/- \$1.00 into a tabular format with the amount of the difference and the factors that influenced that difference. |
| 5/11/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance          | 1.4   | \$95.00  | \$133.00 | 0507F01681: Look up in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested - Hourly employees.   |
| 5/11/2007 | Natorski, Nicole | Associate | United States | Project Administration (IT)    | 4.0   | \$110.00 | \$440.00 | 0507F00800: Meeting with Courteny Bann, Rashida Beasley, Dennis W. and Jamshid S. to review E&Y testing methodologies and discuss Delphi 2007 audit.  |
| 5/11/2007 | Orf, Darren      | Manager   | United States | Project management             | 3.5   | \$280.00 | \$980.00 | 0507F00252: Performed quality assurance of bankruptcy team processes and procedures.  |
| 5/11/2007 | Orf, Darren      | Manager   | United States | Preparation of fee application | 1.0   | \$280.00 | \$280.00 | 0507F00263: Investigated fee audit rules and updated bankruptcy policy documentation.   |
| 5/11/2007 | Osterman, Scott  | Director  | United States | Role Redesign                  | 2.1   | \$360.00 | \$756.00 | 0507F00815: Contingency planning.   |
| 5/11/2007 | Parakh, Siddarth | Manager   | United States | Expenditure                    | 4.5   | \$165.00 | \$742.50 | 0507F01595: Perform item category reference configuration testing - expenditures - PN1 instance.  |



| Date      | Name                 | Position  | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|-----------|---------------|-----------------------------|-------|----------|----------|--|
| 5/11/2007 | Parakh, Siddarth     | Manager   | United States | Expenditure                 | 4.0   | \$165.00 | \$660.00 | 0507F01594: Perform account category reference configuration testing - expenditures - PN1 instance.  |
| 5/11/2007 | Perkins, Daniel      | Director  | United States | Planning                    | 2.0   | \$360.00 | \$720.00 | 0507F03546: Finalizing treasury report.  |
| 5/11/2007 | Reed, Brian          | Manager   | United States | Project management          | 2.5   | \$165.00 | \$412.50 | 0507F00822: Planning discussions for updating Packard COT's based on 2007 Control Framework.   |
| 5/11/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 4.5   | \$165.00 | \$742.50 | 0507F02170: Presenting the review template that will be used during 2007 ITGC reviews to Dennis Wojdyla (PwC), Brandon Braman (PwC), Cleberson Siansi (PwC), Courtney Bann (PwC), Nicole Natorski (PwC) and Rashida Beasley (PwC). |
| 5/11/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.9   | \$165.00 | \$313.50 | 0507F02171: Participating in a conference call with Dennis Wojdyla (PwC), Marcus Harris (Delphi), Manish Zaveri (Delphi) and Shannon Pacella (E&Y) to discuss Review template and audit guidelines.                                |
| 5/11/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.3   | \$165.00 | \$214.50 | 0507F02172: Discussing 2007 ITGC reviews' planning with Dennis Wojdyla (PwC), Marcus Harris (Delphi) and Manish Zaveri (Delphi).   |
| 5/11/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 3.7   | \$110.00 | \$407.00 | 0507F00277: Supporting CARS users via phone/email/Netmeeting.  |
| 5/11/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 1.8   | \$110.00 | \$198.00 | 0507F00278: Working with the CARS vendor to resolve system issues.   |
| 5/11/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 1.6   | \$110.00 | \$176.00 | 0507F00279: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus application.   |
| 5/11/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 1.0   | \$110.00 | \$110.00 | 0507F00280: Update meeting with M Fawcett (delphi) regarding the CARS application.   |

| Date      | Name              | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/11/2007 | Siansi, Cleberson | Sr Associate     | United States | Project Administration (IT)    | 4.5   | \$130.00 | \$585.00 | 0507F00324: Participated in training held by the ITGC team (PwC) in regards to E&Y's documentation requirements for the walkthroughs to be performed by PwC on behalf of management. |
| 5/11/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                    | 3.6   | \$130.00 | \$468.00 | 0507F00317: Addressing the review notes provided by Stephanie Franklin for PN1 - SAP Control 1.2.3.1.4 Test Script_CS_050107_Draft - Feedback (version 3).                           |
| 5/11/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 6.0   | \$135.00 | \$810.00 | 0507F01190: Foreign analysis of Italy, France, Czech Republic, Mexico, Singapore & Morocco.  |
| 5/11/2007 | Thomas, Rance     | Associate        | United States | Project management             | 2.0   | \$95.00  | \$190.00 | 0507F00352: Review of team members work for a project.   |
| 5/11/2007 | Wojdyla, Dennis   | Director         | United States | Project Administration (IT)    | 3.5   | \$260.00 | \$910.00 | 0507F00373: Walkthrough group meeting (PwC testing team).  |
| 5/11/2007 | Wojdyla, Dennis   | Director         | United States | Project Administration (IT)    | 2.5   | \$260.00 | \$650.00 | 0507F00374: Packard prep for next Monday.  |
| 5/11/2007 | Wojdyla, Dennis   | Director         | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00 | 0507F00375: Review new schedule and preliminary staffing meeting with Jamshid (PwC).   |
| 5/11/2007 | Wojdyla, Dennis   | Director         | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00 | 0507F00376: Meeting with marcus (PwC) & Manish (Delphi) to discuss ITGCC testing strategy.   |
| 5/11/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 1.6   | \$260.00 | \$416.00 | 0507F01104: April Consolidator - Missing time analysis.  |
| 5/11/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 1.3   | \$260.00 | \$338.00 | 0507F01102: April Consolidator - Update additional time from the WCO database.   |
| 5/11/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 1.0   | \$260.00 | \$260.00 | 0507F01103: April Consolidator - Update additional time from the WCO database.   |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/11/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 1.0   | \$260.00 | \$260.00 | 0507F01101: April Consolidator - Update additional time from the WCO database.                             |
| 5/12/2007 | Keener, Stuart   | Associate    | United States | Other                          | 0.8   | \$95.00  | \$76.00  | 0507F00193: Reviewed developed Bankruptcy filing reports.  |
| 5/14/2007 | Bailey, Jonafel  | Sr Associate | United States | Financial Reporting            | 4.2   | \$130.00 | \$546.00 | 0507F00766: Financial Reporting Control Testing/Overview documentation.                                    |
| 5/14/2007 | Bailey, Jonafel  | Sr Associate | United States | Financial Reporting            | 3.0   | \$130.00 | \$390.00 | 0507F00767: Financial Reporting Control Testing/Overview documentation.                                    |
| 5/14/2007 | Bailey, Jonafel  | Sr Associate | United States | Delphi - Travel                | 1.0   | \$130.00 | \$130.00 | 0507F00768: Travel from Chicago to Warren OH (2.0 hrs. * 50%).   |
| 5/14/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 5.8   | \$110.00 | \$638.00 | 0507F01040: I started conducting interviews with the client and Brandon Braman.                            |
| 5/14/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 5.2   | \$110.00 | \$572.00 | 0507F01041: I also worked to document our findings from the interviews with the client and Brandon Braman. |
| 5/14/2007 | Bann, Courtney   | Associate    | United States | Test Planning                  | 5.0   | \$110.00 | \$550.00 | 0507F01039: I prepared for and scheduled meetings.   |
| 5/14/2007 | Bann, Courtney   | Associate    | United States | Delphi - Travel                | 2.8   | \$110.00 | \$302.50 | 0507F01369: Travel from home in Clawson, MI to the Packard location in Warren, OH (5.5 hrs.* 50%).         |
| 5/14/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 1.5   | \$120.00 | \$180.00 | 0507F00002: Review 2006 walkthroughs / controls for Expenditures Cycle.                                    |
| 5/14/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 1.5   | \$120.00 | \$180.00 | 0507F00001: Review 2006 walkthroughs / controls for Inventory Cycle.                                       |
| 5/14/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 1.5   | \$120.00 | \$180.00 | 0507F00003: Review 2006 walkthroughs / controls for Revenue Cycle.   |

| Date      | Name             | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------|-------|----------|----------|--|
| 5/14/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 0.5   | \$120.00 | \$60.00  | 0507F00004: Review 2006 walkthroughs / controls for Fixed Asset Cycle.   |
| 5/14/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 0.5   | \$120.00 | \$60.00  | 0507F00005: Review 2006 walkthroughs / controls for Employee Cost Cycle.   |
| 5/14/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 0.5   | \$120.00 | \$60.00  | 0507F00006: Review 2006 walkthroughs / controls for Financial Reporting Cycle.   |
| 5/14/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 3.6   | \$130.00 | \$468.00 | 0507F00788: Started work on Packard ITGC audit - read through prior workpapers and reviewed initial PBC items.           |
| 5/14/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 2.9   | \$130.00 | \$377.00 | 0507F00789: Continued Started work on Packard ITGC audit - read through prior workpapers and reviewed initial PBC items. |
| 5/14/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 1.5   | \$130.00 | \$195.00 | 0507F00787: Packard engagement set-up and initial opening mtg.   |
| 5/14/2007 | Brown, Stasi     | Director     | United States | Project management | 2.6   | \$260.00 | \$676.00 | 0507F01421: Quality assurance for the Delphi Powertrain SOX work.  |
| 5/14/2007 | Brown, Stasi     | Director     | United States | Project management | 1.0   | \$260.00 | \$260.00 | 0507F01422: Continue to review spreadsheets for Corporate balance sheet and income statement analytics project.          |
| 5/14/2007 | Brown, Stasi     | Director     | United States | Project management | 0.4   | \$260.00 | \$104.00 | 0507F01420: Provide weekly status update to Muhammad Umer (Delphi) for inclusion into SOX update report.                 |
| 5/14/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign      | 3.2   | \$165.00 | \$528.00 | 0507F00032: Testing of new role design versus the role to tcode assignment in Delphi's current roles.                    |
| 5/14/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign      | 1.8   | \$165.00 | \$297.00 | 0507F00033: Testing of new role design versus the role to tcode assignment in Delphi's current roles.                    |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|------------|--|
| 5/14/2007 | Cummins, Nathan     | Associate    | United States | Delphi - Travel     | 1.0   | \$165.00 | \$165.00   | 0507F00034: Travel from Chicago O'Hare to Delphi - Dayton (2hrs. * 50%).                                     |
| 5/14/2007 | Eckroth, Jenae      | Associate    | United States | Project management  | 2.0   | \$180.00 | \$360.00   | 0507F00067: Modification of International Team Contact Sheet based on email responses.                       |
| 5/14/2007 | Eckroth, Jenae      | Associate    | United States | Delphi - Travel     | 1.3   | \$180.00 | \$225.00   | 0507F00065: Travel from Cedar Rapids, Iowa to Troy, Michigan (2.5 hrs. * 50%).                               |
| 5/14/2007 | Eckroth, Jenae      | Associate    | United States | Project management  | 0.6   | \$180.00 | \$108.00   | 0507F00068: Conversation with D. Orf, N. Mackenzie, and M. Peterson (PwC) about bankruptcy reporting issues. |
| 5/14/2007 | Eckroth, Jenae      | Associate    | United States | Project management  | 0.5   | \$180.00 | \$90.00    | 0507F00066: Weekly status report updates & email.  |
| 5/14/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 5.4   | \$280.00 | \$1,512.00 | 0507F00105: Configure new Certus PRD instance, validate with Cadams(delphi), and update per discussion.      |
| 5/14/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.4   | \$280.00 | \$392.00   | 0507F00108: Begin to format load file for IT Org structure in Certus.  |
| 5/14/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel     | 0.7   | \$280.00 | \$196.00   | 0507F00104: Travel during Delphi business hours (1.4 hrs. * 50%).  |
| 5/14/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00   | 0507F00106: Discuss status and IT issues related to CARS and Certus projects with Rshehi(PwC).               |
| 5/14/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00   | 0507F00107: Confirm and make travel arrangement changes per discussion with Cadams(delphi).                  |
| 5/14/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.2   | \$280.00 | \$56.00    | 0507F00109: Client E-mail review and response.   |
| 5/14/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.4   | \$130.00 | \$442.00   | 0507F00182: Project planning for SAP controls team.  |

| Date      | Name                | Position     | Work Country  | Task Code             | Hours | Rate     | Total      | Description   |
|-----------|---------------------|--------------|---------------|-----------------------|-------|----------|------------|---|
| 5/14/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory             | 1.1   | \$130.00 | \$143.00   | 0507F00181: 1986 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/14/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure           | 0.6   | \$130.00 | \$78.00    | 0507F00180: Adminstrative tasks (IE documentation of staff issues for consideration of the team ).  |
| 5/14/2007 | Lane, Chris         | Director     | United States | Role Redesign         | 3.0   | \$360.00 | \$1,080.00 | 0507F00798: Build derived roles.  |
| 5/14/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 2.6   | \$95.00  | \$247.00   | 0507F01685: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested - Salaried employees.                      |
| 5/14/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 2.4   | \$95.00  | \$228.00   | 0507F01683: Pull the Manually Calculated Pension participants with differences greater than +/- \$1.00 caused by Credited Service and Age Reduction Factor for John to analyze. |
| 5/14/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 1.8   | \$95.00  | \$171.00   | 0507F01684: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 002 are vested - Salaried employees.                      |
| 5/14/2007 | Orf, Darren         | Manager      | United States | Project management    | 2.8   | \$280.00 | \$784.00   | 0507F00256: Performed quality assurance review of core team.  |
| 5/14/2007 | Orf, Darren         | Manager      | United States | Project management    | 1.3   | \$280.00 | \$364.00   | 0507F00254: Attended David Bayles' update meeting and debriefed.  |
| 5/14/2007 | Orf, Darren         | Manager      | United States | Project management    | 1.0   | \$280.00 | \$280.00   | 0507F00258: Reviewed amended travel policies and procedures and made recommendations.   |
| 5/14/2007 | Orf, Darren         | Manager      | United States | Project management    | 0.9   | \$280.00 | \$252.00   | 0507F00257: Reviewed status items and prepared for 4pm review meeting.  |
| 5/14/2007 | Orf, Darren         | Manager      | United States | Foreign coordination  | 0.8   | \$280.00 | \$224.00   | 0507F00255: Investigated and responded to policy and procedure questions from Mexico.   |

| Date      | Name              | Position | Work Country  | Task Code          | Hours | Rate     | Total    | Description   |
|-----------|-------------------|----------|---------------|--------------------|-------|----------|----------|---|
| 5/14/2007 | Orf, Darren       | Manager  | United States | Project management | 0.6   | \$280.00 | \$168.00 | 0507F00253: Call with N. Mackenzie, M. Peterson and J. Eckroth (PwC) to discuss Bankruptcy issues.                                  |
| 5/14/2007 | Orf, Darren       | Manager  | United States | Project management | 0.6   | \$280.00 | \$168.00 | 0507F00259: Coordinated billing procedures and addressed scope questions with China.  |
| 5/14/2007 | Parakh, Siddarth  | Manager  | United States | Expenditure        | 4.4   | \$165.00 | \$726.00 | 0507F01597: Perform invoice field satus configuration testing - expenditures - PN1 instance.  |
| 5/14/2007 | Parakh, Siddarth  | Manager  | United States | Expenditure        | 4.0   | \$165.00 | \$660.00 | 0507F01596: Perform document blocking reasons configuration testing - expenditures - PN1 instance.                                  |
| 5/14/2007 | Perkins, Daniel   | Director | United States | Planning           | 1.0   | \$360.00 | \$360.00 | 0507F03547: Reviewing treasury procedures report.   |
| 5/14/2007 | Peterson, Michael | Director | United States | Project management | 0.8   | \$320.00 | \$256.00 | 0507F06805: Answered questions regarding regarding payment approval of foreign invoices.  |
| 5/14/2007 | Peterson, Michael | Director | United States | Project management | 0.6   | \$320.00 | \$192.00 | 0507F06803: Conversation with D. Orf, N. Mackenzie, and J. Eckroth (PwC) about bankruptcy reporting issues.                         |
| 5/14/2007 | Peterson, Michael | Director | United States | Project management | 0.6   | \$320.00 | \$192.00 | 0507F06806: Followed up on issues related to monthly filing.  |
| 5/14/2007 | Peterson, Michael | Director | United States | Project management | 0.5   | \$320.00 | \$160.00 | 0507F06804: Followed up on connectivity issues.   |
| 5/14/2007 | Peterson, Michael | Director | United States | Project management | 0.4   | \$320.00 | \$128.00 | 0507F06807: Obtained a copy of Feb 2007 fee statement and delivered to Kathy Schaefer (Delphi).                                     |
| 5/14/2007 | Reed, Brian       | Manager  | United States | Planning           | 3.5   | \$165.00 | \$577.50 | 0507F00824: Participation in interview with process owners to update the Packard COT documentation based on 2007 Control Framework. |

| Date      | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|--|
| 5/14/2007 | Reed, Brian          | Manager      | United States | Planning                    | 2.5   | \$165.00 | \$412.50 | 0507F00825: (con't) Participation in interview with process owners to update the Packard COT documentation based on 2007 Control Framework.  |
| 5/14/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 3.9   | \$165.00 | \$643.50 | 0507F02173: Presenting Review template that will be used by PwC and Delphi-IAS during 2007 ITGC reviews to Dennis Wojdyla (PwC), Marcus Harris (Delphi), Manish Zaveri (Delphi), Shannon Pacella (E&Y) and Delphi_IAS staff. |
| 5/14/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.6   | \$165.00 | \$264.00 | 0507F02174: Making travel arrangement trip for Grundig audit and reviewing the cost of travel.   |
| 5/14/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.9   | \$110.00 | \$429.00 | 0507F00282: Supporting CARS users via phone/email/Netmeeting.  |
| 5/14/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.3   | \$110.00 | \$363.00 | 0507F00283: Supporting Sanjay D (Delphi) with load runner scripts for CARS.  |
| 5/14/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 1.3   | \$110.00 | \$143.00 | 0507F00281: Update meeting with M Fawcett and K Fedoronko (delphi) regarding the CARS application.   |
| 5/14/2007 | Siansi, Cleberson    | Sr Associate | United States | Fixed Assets                | 5.6   | \$130.00 | \$728.00 | 0507F00321: Reviewing last year's documentation for Fixed Assets (walkthroughs) and the control framework for 2007.  |
| 5/14/2007 | Siansi, Cleberson    | Sr Associate | United States | Inventory                   | 1.3   | \$130.00 | \$169.00 | 0507F00319: Reviewing previous walkthrough documentation for Inventory (Packard).  |
| 5/14/2007 | Siansi, Cleberson    | Sr Associate | United States | Inventory                   | 0.7   | \$130.00 | \$91.00  | 0507F00318: Walking through Delphi's facility in Ohio (Packard) and requesting access to thenetwork (Internet Access).   |
| 5/14/2007 | Siansi, Cleberson    | Sr Associate | United States | Inventory                   | 0.5   | \$130.00 | \$65.00  | 0507F00320: Printing last year's documentation for Inventory (walkthroughs) and the control framework for 2007.  |



| Date      | Name              | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/14/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 3.0   | \$135.00 | \$405.00 | 0507F01191: Reconciliations of Mexico, Italy, Spain, Czech Republic, work on the consolidator.   |
| 5/14/2007 | Taylor, Todd      | Manager          | United States | Engagement management          | 1.0   | \$165.00 | \$165.00 | 0507F00329: Phone conversations with F. Nance and T. Wilkes (DELPHI) to discuss the walkthrough approach and concerns about the SOX process in 2007. |
| 5/14/2007 | Thomas, Rance     | Associate        | United States | Project management             | 3.6   | \$95.00  | \$342.00 | 0507F00347: Consolidating profit and loss statement coding..   |
| 5/14/2007 | Thomas, Rance     | Associate        | United States | Project management             | 3.5   | \$95.00  | \$332.50 | 0507F00348: Continued Consolidating profit and loss statement coding..   |
| 5/14/2007 | Thomas, Rance     | Associate        | United States | Project management             | 1.0   | \$95.00  | \$95.00  | 0507F00349: Status meeting with J. Garrett, J. Volek, R. Reimink, and J. Lamb (Delphi).  |
| 5/14/2007 | Wojdyla, Dennis   | Director         | United States | Project Administration (IT)    | 2.5   | \$260.00 | \$650.00 | 0507F00377: Training session with IAS and PwC to discuss risk based testing aproach.   |
| 5/14/2007 | Wojdyla, Dennis   | Director         | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00 | 0507F00378: Meeting to readjust scope based on IAS newly selected locations.   |
| 5/14/2007 | Wojdyla, Dennis   | Director         | United States | Project Administration (IT)    | 0.7   | \$260.00 | \$182.00 | 0507F00379: Discussion with Jamshid related to SAS65 requirements and sampling sizes.  |
| 5/14/2007 | Woods, Kristy     | Sr Associate     | United States | Preparation of fee application | 1.0   | \$260.00 | \$260.00 | 0507F01105: Review February PG pending list and send remaining expenses to Liz Eide for follow-up.   |
| 5/15/2007 | Bailey, Jonafel   | Sr Associate     | United States | Revenue                        | 4.2   | \$130.00 | \$546.00 | 0507F00770: Conducted walkthrough with the Packard.  |
| 5/15/2007 | Bailey, Jonafel   | Sr Associate     | United States | Revenue                        | 3.8   | \$130.00 | \$494.00 | 0507F00769: Conducted walkthrough with the Packard.  |

| Date      | Name             | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------|-------|----------|----------|--|
| 5/15/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 3.0   | \$120.00 | \$360.00 | 0507F00008: Detailed inventory walkthrough meeting with Delphi personnel (Linda Jones, Steve Bratberg, Jorge Soledad, Tom Wilkes, Frank Nance) and PwC (Brian Reed, Sid Parakh, Jonafel Bailey) Part 2 of 2. |
| 5/15/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 3.0   | \$120.00 | \$360.00 | 0507F00007: Detailed inventory walkthrough meeting with Delphi personnel (Tom Cooney, Mary Starr, Julie Yuhasz, Tom Wilkes, Frank Nance) and PwC (Brian Reed, Sid Parakh, Jonafel Bailey) Part 1 of 2.       |
| 5/15/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 2.0   | \$120.00 | \$240.00 | 0507F00009: Update inventory cycle documentation based on walkthrough meetings.  |
| 5/15/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 5.1   | \$130.00 | \$663.00 | 0507F00791: Performed Packard ITGC testing, documenting walkthroughs, and testing controls.  |
| 5/15/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 3.4   | \$130.00 | \$442.00 | 0507F00790: Met with Thad eston and Mary Beth Bradley for walkthrough meetings on Change Control and Periodic Review.  |
| 5/15/2007 | Brown, Stasi     | Director     | United States | Project management | 1.7   | \$260.00 | \$442.00 | 0507F01424: Continue Quality assurance for the Delphi Powertrain SOX work.   |
| 5/15/2007 | Brown, Stasi     | Director     | United States | Project management | 0.8   | \$260.00 | \$208.00 | 0507F01423: Standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers.  |
| 5/15/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign      | 3.3   | \$165.00 | \$544.50 | 0507F00035: Testing of new role design versus the role to tcode assignment in Delphi's current roles.  |
| 5/15/2007 | Cummins, Nathan  | Associate    | United States | Role Redesign      | 2.4   | \$165.00 | \$396.00 | 0507F00036: Testing of new role design versus the role to tcode assignment in Delphi's current roles.  |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|--|
| 5/15/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 2.3   | \$165.00 | \$379.50 | 0507F00037: Testing of new role design versus the role to tcode assignment in Delphi's current roles.  |
| 5/15/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00 | 0507F05116: Meeting with JMS regarding the kick-off meeting.   |
| 5/15/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00 | 0507F05117: Meeting with JMS regarding the kick-off meeting.   |
| 5/15/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.2   | \$200.00 | \$40.00  | 0507F05115: Billing discussions with (french accountancy: Sandrine Potevin).   |
| 5/15/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00  | 0507F05113: Billing: answer to questions regaring billing (french accountancy: Sandrine Potevin) continued.  |
| 5/15/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00  | 0507F05112: Billing: answer to questions regaring billing (french accountancy: Sandrine Potevin).  |
| 5/15/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00  | 0507F05114: Billing discussions with (french accountancy: Sandrine Potevin).   |
| 5/15/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 2.0   | \$180.00 | \$360.00 | 0507F00069: Modification of International Team Contact Sheet based on email responses.   |
| 5/15/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.1   | \$180.00 | \$18.00  | 0507F00070: Conversation with D. Orf (PwC) about Wireless Transfer Comparison Task.  |
| 5/15/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.8   | \$95.00  | \$171.00 | 0507F00089: Responded to e-mails and communications related to Delphi after returning from vacation. Addressing requests for assistance and responding to questions from Delphi and Staff. |
| 5/15/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.6   | \$95.00  | \$152.00 | 0507F00088: Formatted individual expenses needing additional explanations in preparation of sending out e-mails for February Pending Expenses to be filed with the court.                  |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|----------|---|
| 5/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management  | 0.9   | \$95.00  | \$85.50  | 0507F00075: Relocated Delphi files and materials to new office space.   |
| 5/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management  | 0.7   | \$95.00  | \$66.50  | 0507F00074: Worked with M Sakowski (Delphi) to reinstate internet access for K Schmitz (PwC) .                            |
| 5/15/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.1   | \$110.00 | \$341.00 | 0507F02131: Packard walk-through. Review of SAP Controls.   |
| 5/15/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 2.0   | \$110.00 | \$220.00 | 0507F02132: Packard walk-through. Review of SAP Controls.   |
| 5/15/2007 | Fatima, Subia       | Associate    | United States | Delphi - Travel     | 1.6   | \$110.00 | \$170.50 | 0507F02153: Travel from Chicago to Warren (3.1 hrs.* 50%).  |
| 5/15/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 3.2   | \$280.00 | \$896.00 | 0507F00110: Load IT Org Structure into Add-in file.   |
| 5/15/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 2.7   | \$280.00 | \$756.00 | 0507F00111: Read, investigate and prepare for meeting on shared controls.   |
| 5/15/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.9   | \$280.00 | \$532.00 | 0507F00112: Review and respond to dhoerger(hmc) emails.   |
| 5/15/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.6   | \$280.00 | \$448.00 | 0507F00114: Certus and CARS Performance review and discussions with rshehi(pwc).  |
| 5/15/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.9   | \$280.00 | \$252.00 | 0507F00113: Participate in Certus status meeting with cadams(delphi), mfawcett(delphi), dchurch(dixonallen), rshehi(pwc). |
| 5/15/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 3.4   | \$130.00 | \$442.00 | 0507F00186: Delphi Packard prior yr documentation review.   |
| 5/15/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.8   | \$130.00 | \$364.00 | 0507F00184: Review of documentations results from Assoc./Sr Assoc.  |
| 5/15/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel     | 1.8   | \$130.00 | \$234.00 | 0507F00183: Travel from IAH to CLE (Warren OH - Packard) (3.6 hrs. * 50%).  |

| Date      | Name                | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|----------------|--------------------------------|-------|----------|----------|---|
| 5/15/2007 | Franklin, Stephanie | Sr Associate | United States  | Expenditure                    | 1.2   | \$130.00 | \$156.00 | 0507F00185: Review of new revision of controls matrix and PC prior yr documentation.  |
| 5/15/2007 | Keener, Stuart      | Associate    | United States  | Other                          | 1.7   | \$95.00  | \$161.50 | 0507F00194: Presented Bankruptcy filing reports to get approval and sign-off.   |
| 5/15/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 2.4   | \$200.00 | \$480.00 | 0507F00220: Redesigned roles that provide access to Chart of Accounts.  |
| 5/15/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 2.1   | \$200.00 | \$420.00 | 0507F00222: Reviewed tcodes mapped to multiple MM roles to determine if duplication was required.   |
| 5/15/2007 | King, Langdon       | Sr Associate | United States  | Role Redesign                  | 1.5   | \$200.00 | \$300.00 | 0507F00221: Developed plan to address project issues that came up.  |
| 5/15/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 4.0   | \$175.00 | \$700.00 | 0507F04415: Follow up and progress update on the SOX open issues for Delphi EMEA.   |
| 5/15/2007 | Kus, Vitezslav      | Manager      | Czech Republic | Other (Foreign staff use only) | 1.7   | \$175.00 | \$297.50 | 0507F04416: Continued follow up and progress update on the SOX open issues for Delphi EMEA.   |
| 5/15/2007 | Lane, Chris         | Director     | United States  | Role Redesign                  | 2.0   | \$360.00 | \$720.00 | 0507F00799: Update project plan and prepare new budget.   |
| 5/15/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 2.4   | \$95.00  | \$228.00 | 0507F01689: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 005 are vested and if Delphi owes a liability to the employee - Salaried employees. |
| 5/15/2007 | Lim, Jay            | Associate    | United States  | HR/Pension Assistance          | 2.3   | \$95.00  | \$218.50 | 0507F01688: Look in Credited Service System, Fidelity PSW system, and SAP to see if people in Watson Wyatt Data Issue 005 are vested and if Delphi owes a liability to the employee - Salaried employees. |

| Date      | Name             | Position  | Work Country  | Task Code             | Hours | Rate     | Total    | Description  |
|-----------|------------------|-----------|---------------|-----------------------|-------|----------|----------|--|
| 5/15/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 0.7   | \$95.00  | \$66.50  | 0507F01687: Organize and distribute information to The Siegfried Group received from Fidelity in regards to the Manually Calculated pension project. |
| 5/15/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 0.6   | \$95.00  | \$57.00  | 0507F01686: E-mail Fidelity regarding outstanding issues on Manually Calculated pension project and follow-up on requested documentation.            |
| 5/15/2007 | Lim, Jay         | Associate | United States | HR/Pension Assistance | 0.4   | \$95.00  | \$38.00  | 0507F01690: E-mail T Van Schalkwyk (Delphi) spreadsheets of Watson Wyatt Data Issue 005 to run against SAP.  |
| 5/15/2007 | Orf, Darren      | Manager   | United States | Project management    | 2.7   | \$280.00 | \$756.00 | 0507F00261: Processed budget updates and produced summary executive reports for M. Fawcett for both 2006 and 2007.                                   |
| 5/15/2007 | Orf, Darren      | Manager   | United States | Foreign coordination  | 0.2   | \$280.00 | \$56.00  | 0507F00262: Coordinated conference call details for Accenture (Czech Republic).  |
| 5/15/2007 | Orf, Darren      | Manager   | United States | Project management    | 0.1   | \$280.00 | \$28.00  | 0507F00260: Conversation with J. Eckroth (PwC) about Wire Transfer Comparison Task.  |
| 5/15/2007 | Parakh, Siddarth | Manager   | United States | Expenditure           | 5.0   | \$165.00 | \$825.00 | 0507F01599: Perform invoice tolerances configuration testing - expenditures - PN1 instance.  |
| 5/15/2007 | Parakh, Siddarth | Manager   | United States | Expenditure           | 3.2   | \$165.00 | \$528.00 | 0507F01598: Perform unlimited overdelivery configuration testing - expenditures - PN1 instance.  |
| 5/15/2007 | Reed, Brian      | Manager   | United States | Planning              | 3.0   | \$165.00 | \$495.00 | 0507F00826: Participation in interview with process owners to update the Packard COT documentation based on 2007 Control Framework.                  |
| 5/15/2007 | Reed, Brian      | Manager   | United States | Planning              | 2.0   | \$165.00 | \$330.00 | 0507F00827: (con't) Participation in interview with process owners to update the Packard COT documentation based on 2007 Control Framework.          |

| Date      | Name                 | Position         | Work Country  | Task Code                               | Hours | Rate     | Total    | Description  |
|-----------|----------------------|------------------|---------------|---|-------|----------|----------|--|
| 5/15/2007 | Reed, Brian          | Manager          | United States | Project management                      | 1.0   | \$165.00 | \$165.00 | 0507F00823: Participation on weekly Delphi ICM conference call.  |
| 5/15/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)             | 1.9   | \$165.00 | \$313.50 | 0507F02176: Preparing a description of the projects that I worked during the last 2 weeks in order to complete the time tracking database and preparing the expense reports for that period. |
| 5/15/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)             | 0.9   | \$165.00 | \$148.50 | 0507F02175: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.  |
| 5/15/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program                     | 3.8   | \$110.00 | \$418.00 | 0507F00286: Supporting Sanjay D (Delphi) with load runner scripts for CARS.  |
| 5/15/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program                     | 2.4   | \$110.00 | \$264.00 | 0507F00287: Supporting CARS users via phone/email/Netmeeting.  |
| 5/15/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program                     | 1.4   | \$110.00 | \$154.00 | 0507F00284: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus application.   |
| 5/15/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program                     | 1.2   | \$110.00 | \$132.00 | 0507F00285: Working with D Church (Delphi) to get Certus instance up and running.  |
| 5/15/2007 | Siansi, Cleberson    | Sr Associate     | United States | Inventory                               | 4.8   | \$130.00 | \$624.00 | 0507F00322: Participating on the walkthrough for Inventory with Sid Parakh and Jonafel Bailey (PwC), and Delphi employees from Packard.  |
| 5/15/2007 | Siansi, Cleberson    | Sr Associate     | United States | Inventory                               | 3.4   | \$130.00 | \$442.00 | 0507F00323: Documenting walkthrough (automated controls only) for Inventory.   |
| 5/15/2007 | Smith, Sharma        | Associate        | United States | Tax Specialist Assistance for Corporate | 1.2   | \$120.00 | \$144.00 | 0507F03484: Review of 404 Test Scripts.  |
| 5/15/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application          | 3.0   | \$135.00 | \$405.00 | 0507F01189: Reconciliation of Czech Republic - March invoices. Work on the Foreign Consolidator, review of billing policies and procedures, review of AP database.                           |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 5/15/2007 | Thomas, Rance    | Associate    | United States | Project management             | 5.3   | \$95.00  | \$503.50   | 0507F00350: Profit and loss statement analysis project coding.   |
| 5/15/2007 | Thomas, Rance    | Associate    | United States | Project management             | 2.1   | \$95.00  | \$199.50   | 0507F00351: Profit and loss statement analysis project coding.   |
| 5/15/2007 | Wojdyla, Dennis  | Director     | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00   | 0507F00380: Rescoping discussion with Jamshid, testing and sample size discussions with PMO.                               |
| 5/15/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.9   | \$260.00 | \$234.00   | 0507F01108: Update April Missing time list and send email to all professionals regarding posting time.                     |
| 5/15/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.6   | \$260.00 | \$156.00   | 0507F01106: PG Time analysis (Jan/Feb) comparison to Hours included in the Jan/Feb. Consolidator.                          |
| 5/15/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00    | 0507F01107: Update April Consolidator with Delphi missing time from LTW report.  |
| 5/16/2007 | Bailey, Jonafel  | Sr Associate | United States | Fixed Assets                   | 3.8   | \$130.00 | \$494.00   | 0507F00828: Conducted walkthrough with the Packard- Fixed Assets.  |
| 5/16/2007 | Bailey, Jonafel  | Sr Associate | United States | Fixed Assets                   | 3.3   | \$130.00 | \$429.00   | 0507F00829: Conducted walkthrough with the Packard- Fixed Assets.  |
| 5/16/2007 | Bailey, Jonafel  | Sr Associate | United States | Fixed Assets                   | 1.0   | \$130.00 | \$130.00   | 0507F00830: Documented walkthrough for fixed assets.   |
| 5/16/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 10.0  | \$110.00 | \$1,100.00 | 0507F01047: Brandon and myself conducted meetings to gather information to document the change and access control process. |
| 5/16/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 3.5   | \$120.00 | \$420.00   | 0507F01373: Update expenditures cycle documentation based on walkthrough meetings.   |
| 5/16/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 2.7   | \$120.00 | \$324.00   | 0507F01372: Update inventory cycle documentation based on walkthrough meetings.  |
| 5/16/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 1.8   | \$120.00 | \$216.00   | 0507F01374: Review validation plans for inventory from 2006 framework.   |



| Date      | Name            | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description   |
|-----------|-----------------|--------------|---------------|-----------------------|-------|----------|----------|---|
| 5/16/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing       | 4.8   | \$130.00 | \$624.00 | 0507F00854: Packard ITGC walkthrough testing.   |
| 5/16/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing       | 3.2   | \$130.00 | \$416.00 | 0507F00855: Continued Packard ITGC walkthrough testing.   |
| 5/16/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing       | 2.0   | \$130.00 | \$260.00 | 0507F00856: Met with Courtney Bann, PWC associate to review work for the day and answer questions.  |
| 5/16/2007 | Brown, Stasi    | Director     | United States | Foreign coordination  | 1.3   | \$260.00 | \$338.00 | 0507F00992: Conference call - Darren Orf (PwC), Vit Kus (PwC Czech Republic) and Karen St. Romain (Delphi SOX) to discuss testing approach including call follow up with Karen. |
| 5/16/2007 | Brown, Stasi    | Director     | United States | HR/Pension Assistance | 1.0   | \$260.00 | \$260.00 | 0507F00994: Meeting with Karen Cobb (Delphi Tax) to review Grant Thornton pension audit questionnaire and formulate response.   |
| 5/16/2007 | Brown, Stasi    | Director     | United States | Project management    | 0.7   | \$260.00 | \$182.00 | 0507F00993: Discuss Delphi SOX scoping for 2007 with PwC; Darren Orf, Brian Decker, Jenae Eckhout.  |
| 5/16/2007 | Brown, Stasi    | Director     | United States | Project management    | 0.5   | \$260.00 | \$130.00 | 0507F00995: Conference call with Kim Van Gorder (PwC Manager) to discuss quality assurance review for the Powertrain division SOX work.   |
| 5/16/2007 | Cummins, Nathan | Associate    | United States | Role Redesign         | 3.5   | \$165.00 | \$577.50 | 0507F00382: Testing of new role design versus the role to tcode assignment in Delphi's current roles.   |
| 5/16/2007 | Cummins, Nathan | Associate    | United States | Role Redesign         | 2.4   | \$165.00 | \$396.00 | 0507F00381: Testing of new role design versus the role to tcode assignment in Delphi's current roles.   |
| 5/16/2007 | Cummins, Nathan | Associate    | United States | Role Redesign         | 2.1   | \$165.00 | \$346.50 | 0507F00383: Testing of new role design versus the role to tcode assignment in Delphi's current roles.   |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 5/16/2007 | Decker, Brian    | Partner   | United States | Project management             | 2.2   | \$390.00 | \$858.00   | 0507F00400: Review of work performed by Stasi Brown (PwC) during the 2006 wrap up and 2007 planning phases.             |
| 5/16/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00   | 0507F05128: Contact with ICC of Donchery location for the 2007 SOX testing intervention.                                |
| 5/16/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.5   | \$200.00 | \$100.00   | 0507F05127: Contact with ICC of Blois location for the 2007 SOX testing intervention.                                   |
| 5/16/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 5.4   | \$180.00 | \$972.00   | 0507F00418: 2006 Wire transfer comparison to 2006 finances (fees & expenses).   |
| 5/16/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 1.2   | \$180.00 | \$216.00   | 0507F00419: Conversation with D. Orf about Wireless Transfer Comparison Task.   |
| 5/16/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.1   | \$95.00  | \$104.50   | 0507F01428: Further researched February Pending Expenses, sending out requests and updated spreadsheet.                 |
| 5/16/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.9   | \$95.00  | \$85.50    | 0507F01431: Worked with USIT (PwC) to obtain additional computers for CARS project as needed for Matt Fawcett (Delphi). |
| 5/16/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.4   | \$95.00  | \$38.00    | 0507F01429: E-mail and correspondence related to Delphi.  |
| 5/16/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.3   | \$95.00  | \$28.50    | 0507F01430: Worked with L Meyer (Delphi) to coordinate conference room for B Decker (PwC).                              |
| 5/16/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.9   | \$110.00 | \$539.00   | 0507F00456: Document test results for the PN1 revenue cycle.  |
| 5/16/2007 | Fatima, Subia    | Associate | United States | Fixed Assets                   | 3.1   | \$110.00 | \$341.00   | 0507F00455: Part-take in the fixed assets walkthrough at Packard.   |
| 5/16/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 6.0   | \$280.00 | \$1,680.00 | 0507F00492: Prepare IT framework files for loading.   |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|------------|---|
| 5/16/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.3   | \$280.00 | \$364.00   | 0507F00495: Test and document issues with the delivery of additional Certus instances and copies of data. |
| 5/16/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.2   | \$280.00 | \$336.00   | 0507F00494: Begin to load IT framework into staging.  |
| 5/16/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.8   | \$280.00 | \$224.00   | 0507F00491: Meet with cadams(delphi) to discuss application controls for certus.                          |
| 5/16/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.8   | \$280.00 | \$224.00   | 0507F00496: Review performance number for Certus project.   |
| 5/16/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.7   | \$280.00 | \$196.00   | 0507F00493: Load IT framework skeleton.   |
| 5/16/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.2   | \$130.00 | \$416.00   | 0507F01484: 1983 Testing of SAP Controls Configuration/Manual Verification - Continued.                   |
| 5/16/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.4   | \$130.00 | \$312.00   | 0507F01482: 1985 Testing of SAP Controls Configuration/Manual Verification - Continued.                   |
| 5/16/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.3   | \$130.00 | \$299.00   | 0507F01483: 1984 Testing of SAP Controls Configuration/Manual Verification - Continued.                   |
| 5/16/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 0.4   | \$130.00 | \$52.00    | 0507F01481: Administrative tasks (IE documentation of staff issues for consideration of the team ).       |
| 5/16/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 6.2   | \$200.00 | \$1,240.00 | 0507F00714: Reviewed tcodes mapped to multiple PP roles to determine if duplication was required.         |
| 5/16/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 1.8   | \$200.00 | \$360.00   | 0507F00715: Developed requirements to handle issue of lack of IT involvement.                             |
| 5/16/2007 | Lane, Chris         | Director     | United States | Role Redesign       | 3.0   | \$360.00 | \$1,080.00 | 0507F00882: Define KOSTL change to Delphi's system.   |

| Date      | Name                 | Position | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|----------------------|----------|---------------|--------------------------------|-------|----------|----------|---|
| 5/16/2007 | Orf, Darren          | Manager  | United States | Foreign coordination           | 1.3   | \$280.00 | \$364.00 | 0507F00894: Accenture testing approach meeting with A. Brown and Vit Kus (Czech Republic).  |
| 5/16/2007 | Orf, Darren          | Manager  | United States | Project management             | 1.1   | \$280.00 | \$308.00 | 0507F00899: Continued work on global status reporting template/process.   |
| 5/16/2007 | Orf, Darren          | Manager  | United States | Foreign coordination           | 0.9   | \$280.00 | \$252.00 | 0507F00896: Answered rate/timing and procurement questions for China.   |
| 5/16/2007 | Orf, Darren          | Manager  | United States | Foreign coordination           | 0.8   | \$280.00 | \$224.00 | 0507F00895: Responded to French team Round 1 scoping and scheduling questions via email to J.M. Scalbert.   |
| 5/16/2007 | Orf, Darren          | Manager  | United States | Project management             | 0.7   | \$280.00 | \$196.00 | 0507F00910: Scoping discussion with B. Decker and A. Brown.   |
| 5/16/2007 | Orf, Darren          | Manager  | United States | Project management             | 0.6   | \$280.00 | \$168.00 | 0507F00897: Discussed bankruptcy status reporting process with M. Peterson.   |
| 5/16/2007 | Orf, Darren          | Manager  | United States | Preparation of fee application | 0.4   | \$280.00 | \$112.00 | 0507F00898: Followed up about missing time for April '07.   |
| 5/16/2007 | Parakh, Siddarth     | Manager  | United States | Revenue                        | 4.5   | \$165.00 | \$742.50 | 0507F01561: Review revenue recognition configuration testing - revenue - PN1 instance.  |
| 5/16/2007 | Parakh, Siddarth     | Manager  | United States | Revenue                        | 3.5   | \$165.00 | \$577.50 | 0507F01560: Review account determination configuration testing - revenue - PN1 instance.  |
| 5/16/2007 | Reed, Brian          | Manager  | United States | Planning                       | 4.5   | \$165.00 | \$742.50 | 0507F00962: Participation in interviews with process owners to update the Packard COT documentation based on 2007 Control Framework and documentation of interview notes. |
| 5/16/2007 | Reed, Brian          | Manager  | United States | Project management             | 2.0   | \$165.00 | \$330.00 | 0507F00958: Scoping and planning discussions with Frank Nance (Delphi) regarding updating documentation for Packard.  |
| 5/16/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT)    | 3.3   | \$165.00 | \$544.50 | 0507F00591: Updating Audit templates and sampling guideline to incorporate E&Y comments.  |

| Date      | Name                 | Position         | Work Country  | Task Code                               | Hours | Rate     | Total    | Description   |
|-----------|----------------------|------------------|---------------|---|-------|----------|----------|---|
| 5/16/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)             | 0.6   | \$165.00 | \$99.00  | 0507F00592: Met Brian Decker (PwC) and Dennis Wojdyla (PwC) to discuss ITGC budget for 2007.                                      |
| 5/16/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program                     | 2.5   | \$110.00 | \$275.00 | 0507F02188: Supporting Sanjay D (Delphi) with load runner scripts for CARS.   |
| 5/16/2007 | Siansi, Cleberson    | Sr Associate     | United States | Fixed Assets                            | 4.9   | \$130.00 | \$637.00 | 0507F00641: Participating on the walkthrough for Fixed Assets with Sid Parakh, Jonafel Bailey, and Delphi employees from Packard. |
| 5/16/2007 | Siansi, Cleberson    | Sr Associate     | United States | Fixed Assets                            | 3.3   | \$130.00 | \$429.00 | 0507F00642: Documenting walkthrough (automated controls only) for Fixed Assets.   |
| 5/16/2007 | Smith, Sharma        | Associate        | United States | Tax Specialist Assistance for Corporate | 2.5   | \$120.00 | \$300.00 | 0507F03485: Review of 404 Test Scripts.   |
| 5/16/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application          | 2.0   | \$135.00 | \$270.00 | 0507F01183: Review of Delphi's billing policies and procedures. Work on February's foreign consolidator.                          |
| 5/16/2007 | Thomas, Rance        | Associate        | United States | Project management                      | 4.2   | \$95.00  | \$399.00 | 0507F00967: Profit and loss statement analysis project coding.  |
| 5/16/2007 | Thomas, Rance        | Associate        | United States | Project management                      | 4.1   | \$95.00  | \$389.50 | 0507F00968: Continued Profit and loss statement analysis project coding.  |
| 5/16/2007 | Wojdyla, Dennis      | Director         | United States | ITGC Framework                          | 1.3   | \$260.00 | \$338.00 | 0507F00669: Meeting with I PwC team to discuss 2007 budget across all service lines..   |
| 5/16/2007 | Wojdyla, Dennis      | Director         | United States | Project Administration (IT)             | 1.0   | \$260.00 | \$260.00 | 0507F00668: Discuss with Brandon issues related to Packard..  |
| 5/16/2007 | Wojdyla, Dennis      | Director         | United States | Project Administration (IT)             | 0.5   | \$260.00 | \$130.00 | 0507F00667: Review new sample size and testing guidance.  |
| 5/16/2007 | Woods, Kristy        | Sr Associate     | United States | Preparation of fee application          | 1.2   | \$260.00 | \$312.00 | 0507F01115: Continued (Identify professionals with missing time for April and send emails regarding missing time).                |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/16/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.7   | \$260.00 | \$182.00 | 0507F01110: Create missing list for April and email professionals with no time posted for April. |
| 5/16/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.7   | \$260.00 | \$182.00 | 0507F01109: Research additional missing time in the WCO database.                                |
| 5/16/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01113: Continued ( to Update Time Analysis report with current April WIP).                  |
| 5/16/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0507F01114: Update Staff Data information to include professionals that are new in April.        |
| 5/16/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0507F01111: Update Time Analysis report with current April WIP.                                  |
| 5/17/2007 | Bailey, Jonafel  | Sr Associate | United States | Financial Reporting            | 3.4   | \$130.00 | \$442.00 | 0507F00831: Walkthrough for Financial Reporting for Packard.                                     |
| 5/17/2007 | Bailey, Jonafel  | Sr Associate | United States | Financial Reporting            | 2.8   | \$130.00 | \$364.00 | 0507F00832: Walkthrough for Financial Reporting for Packard.                                     |
| 5/17/2007 | Bailey, Jonafel  | Sr Associate | United States | Delphi - Travel                | 1.5   | \$130.00 | \$195.00 | 0507F00833: Travel from Warren OH to Chicago (3 hrs. * 50%).                                     |
| 5/17/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 4.7   | \$110.00 | \$517.00 | 0507F01048: I worked on documenting the Change and Access process for Packard.                   |
| 5/17/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 4.3   | \$110.00 | \$473.00 | 0507F01049: Continued I worked on documenting the Change and Access process for Packard.         |
| 5/17/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 2.5   | \$120.00 | \$300.00 | 0507F01375: Review validation plans for expenditures from 2006 framework.                        |
| 5/17/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 2.3   | \$120.00 | \$276.00 | 0507F01376: Compile list of questions to be answered by corporate based on initial meetings.     |
| 5/17/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 2.2   | \$120.00 | \$264.00 | 0507F01377: Review validation plans for revenues from 2006 framework.                            |

| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/17/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing                | 6.0   | \$130.00 | \$780.00 | 0507F00857: Packard ITGC walkthrough testing - had meetings with various client personnel.                                 |
| 5/17/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing                | 2.0   | \$130.00 | \$260.00 | 0507F00858: Met with Courtney Bann, PWC associate to review work for the day and answer questions.                         |
| 5/17/2007 | Brown, Stasi    | Director     | United States | Project management             | 1.0   | \$260.00 | \$260.00 | 0507F00998: Review quality assurance results for divisional Delphi SOX work.   |
| 5/17/2007 | Brown, Stasi    | Director     | United States | Project management             | 0.5   | \$260.00 | \$130.00 | 0507F00997: Conference call with Anne Orf (PwC) to discuss Delphi SOX project development activities.                      |
| 5/17/2007 | Brown, Stasi    | Director     | United States | Project management             | 0.5   | \$260.00 | \$130.00 | 0507F00996: Reschedule SOX scoping update with David Bayles (Delphi SOX team) and Karen Cobb pension audit update meeting. |
| 5/17/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 3.4   | \$165.00 | \$561.00 | 0507F00384: Testing of new role design versus the role to tcode assignment in Delphi's current roles.                      |
| 5/17/2007 | Cummins, Nathan | Associate    | United States | Role Redesign                  | 2.1   | \$165.00 | \$346.50 | 0507F00385: Testing of new role design versus the role to tcode assignment in Delphi's current roles.                      |
| 5/17/2007 | Cummins, Nathan | Associate    | United States | Delphi - Travel                | 1.0   | \$165.00 | \$165.00 | 0507F00386: Travel from Delphi - Dayton to Chicago O'Hare (2 hrs. * 50%).  |
| 5/17/2007 | Eckroth, Jenae  | Associate    | United States | Preparation of fee application | 3.1   | \$180.00 | \$558.00 | 0507F00437: Performed March 2007 Expense Review.   |
| 5/17/2007 | Eckroth, Jenae  | Associate    | United States | Project management             | 1.0   | \$180.00 | \$180.00 | 0507F00436: Performed March 2007 Rate Review.  |
| 5/17/2007 | Eckroth, Jenae  | Associate    | United States | Project management             | 0.9   | \$180.00 | \$162.00 | 0507F00421: Posting of 2007 SOX Meeting Minutes.   |
| 5/17/2007 | Eckroth, Jenae  | Associate    | United States | Delphi - Travel                | 0.8   | \$180.00 | \$135.00 | 0507F00438: Travel from Troy, Michigan to Cedar Rapids, Iowa (1.5 hrs. * 50%).   |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 5/17/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.6   | \$180.00 | \$108.00   | 0507F00420: Conversations with D. Orf about March 2007 expense review findings.   |
| 5/17/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.4   | \$180.00 | \$72.00    | 0507F00422: Updating of Delphi International Contact Sheet.   |
| 5/17/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.7   | \$95.00  | \$161.50   | 0507F01434: Formatted individual expenses needing additional explanations in preparation of sending out e-mails for February Pending Expenses to be filed with the court. |
| 5/17/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.2   | \$95.00  | \$114.00   | 0507F01432: E-mail and correspondence related to Delphi.  |
| 5/17/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.4   | \$95.00  | \$38.00    | 0507F01433: Meeting with L Meyer (Delphi) to reinstate internet access for P Navarro.   |
| 5/17/2007 | Fatima, Subia    | Associate | United States | Financial Reporting            | 4.8   | \$110.00 | \$528.00   | 0507F00458: Document results of financial reporting walkthrough at Packard.   |
| 5/17/2007 | Fatima, Subia    | Associate | United States | Financial Reporting            | 3.2   | \$110.00 | \$352.00   | 0507F00457: Part-take in the financial reporting walkthrough at Packard.  |
| 5/17/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 3.9   | \$280.00 | \$1,092.00 | 0507F00500: Load IT controls into Certus.   |
| 5/17/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.3   | \$280.00 | \$364.00   | 0507F00499: Meeting with cadams(delphi), mharris(delphi), msaveri(delphi) on IT controls and next steps.  |
| 5/17/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.9   | \$280.00 | \$252.00   | 0507F00501: Update configuration workbook and add new user and state to Certus.   |
| 5/17/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00   | 0507F00479: Review Certus performance with mpeterson(pwc) and provide follow-up documentation.  |
| 5/17/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00   | 0507F00498: Expense report reconciliation.  |



| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|----------|---|
| 5/17/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.3   | \$280.00 | \$84.00  | 0507F00481: Provided charts and updates to dhoerger(hmc) as prep for 5/18/07 conf calls.                        |
| 5/17/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.3   | \$280.00 | \$84.00  | 0507F00502: Review CARS status for Kokomo with kfederonko(delphi).  |
| 5/17/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel     | 0.3   | \$280.00 | \$70.00  | 0507F00497: Travel during Delphi business hours (.5 hrs. * 50%).  |
| 5/17/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.2   | \$280.00 | \$56.00  | 0507F00480: Review SAP control direction with kstromain(delphi).  |
| 5/17/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.7   | \$130.00 | \$481.00 | 0507F01485: 1982 Testing of SAP Controls Configuration/Manual Verification - Continued.                         |
| 5/17/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 3.5   | \$130.00 | \$455.00 | 0507F01487: 1980 Testing of SAP Controls Configuration/Manual Verification - Continued.                         |
| 5/17/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 0.8   | \$130.00 | \$104.00 | 0507F01486: 1981 Testing of SAP Controls Configuration/Manual Verification - Continued.                         |
| 5/17/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel     | 0.6   | \$130.00 | \$71.50  | 0507F01488: Travel from DTW - IAH (1.1 hrs. * 50%).   |
| 5/17/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 3.2   | \$200.00 | \$640.00 | 0507F00717: Reviewed tcodes mapped to multiple SD roles to determine if duplication was required.               |
| 5/17/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 2.1   | \$200.00 | \$420.00 | 0507F00718: Modified Go-Live plan according to new variables.   |
| 5/17/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 1.1   | \$200.00 | \$220.00 | 0507F00716: Reperformed testing of new security roles in select areas to gain additional comfort of new design. |
| 5/17/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 0.6   | \$200.00 | \$120.00 | 0507F00719: Modified project plan dates based on new project issues.  |
| 5/17/2007 | King, Langdon       | Sr Associate | United States | Delphi - Travel     | 0.5   | \$200.00 | \$100.00 | 0507F00720: Travel from Troy (1.0 hrs. * 50%).  |

| Date      | Name           | Position  | Work Country   | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|----------------|-----------|----------------|--------------------------------|-------|----------|----------|--|
| 5/17/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | 1.8   | \$175.00 | \$315.00 | 0507F04419: Meeting with Petra Formankova (Accenture Internal Control) regarding SOX open deficiencies.  |
| 5/17/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | 1.7   | \$175.00 | \$297.50 | 0507F04421: Follow up with David Bayles on the SOPA entries issue relating to fixed assets impairments in Delphi EMEA.   |
| 5/17/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | 0.8   | \$175.00 | \$140.00 | 0507F04418: Conference call with Massimiliano Messina (Delphi EMEA Finance Director), Greg Irish, Matt Fawcett (Delphi SOX Core Team).   |
| 5/17/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | 0.7   | \$175.00 | \$122.50 | 0507F04417: Conference call with Karen St. Romain (Delphi SOX Core Team), Stasi Brown and Darren Orf (PwC Detroit).  |
| 5/17/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | 0.5   | \$175.00 | \$87.50  | 0507F04420: Conference call with Brian Decker (PwC Detroit).   |
| 5/17/2007 | Lane, Chris    | Director  | United States  | Role Redesign                  | 2.0   | \$360.00 | \$720.00 | 0507F00883: Update new budget.   |
| 5/17/2007 | Lane, Chris    | Director  | United States  | Role Redesign                  | 1.0   | \$360.00 | \$360.00 | 0507F00884: Discuss new plan with team.  |
| 5/17/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 2.3   | \$95.00  | \$218.50 | 0507F00541: Incorporate D Holloway's (Bartech) returned files into the results of the recalculations of the Alternate Payee Participants for Grant Thornton pension audit of the manually calculated pension payments. |
| 5/17/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 0.8   | \$95.00  | \$76.00  | 0507F00543: Incorporate D Holloway's (Bartech) returned files into the results of the recalculations of the Alternate Payee Participants for Grant Thornton pension audit of the manually calculated pension payments. |
| 5/17/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 0.7   | \$95.00  | \$66.50  | 0507F00542: E-mail Fidelity regarding outstanding issues on Manually Calculated pension project and follow-up on requested documentation.  |

| Date      | Name                 | Position | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|----------------------|----------|---------------|--------------------------------|-------|----------|------------|--|
| 5/17/2007 | Orf, Darren          | Manager  | United States | Project management             | 2.2   | \$280.00 | \$616.00   | 0507F00902: Performed detailed cost allocations to true up workstream allocations in finances.                               |
| 5/17/2007 | Orf, Darren          | Manager  | United States | Preparation of fee application | 1.3   | \$280.00 | \$364.00   | 0507F00901: Performed review of expenses and responded to questions from J. Eckroth on initial review.                       |
| 5/17/2007 | Orf, Darren          | Manager  | United States | Project management             | 1.1   | \$280.00 | \$308.00   | 0507F00900: Discussed new bankruptcy status reporting procedures with M. Peterson.   |
| 5/17/2007 | Orf, Darren          | Manager  | United States | Preparation of fee application | 0.9   | \$280.00 | \$252.00   | 0507F00903: Reviewed Legal Cost Control (LCC) guidelines to prepare for LCC review.  |
| 5/17/2007 | Orf, Darren          | Manager  | United States | Project management             | 0.5   | \$280.00 | \$140.00   | 0507F00904: Reviewed CERTUS scope changes and updated budget projections to include new requests surrounding CERTUS support. |
| 5/17/2007 | Orf, Darren          | Manager  | United States | Project management             | 0.4   | \$280.00 | \$112.00   | 0507F00905: Answered budget tool questions for S. Parakh on SAP budget.  |
| 5/17/2007 | Osterman, Scott      | Director | United States | Project Management             | 2.4   | \$260.00 | \$624.00   | 0507F00951: Packard update, int'l scoping and timing discussions with Sid.   |
| 5/17/2007 | Osterman, Scott      | Director | United States | Role Redesign                  | 2.1   | \$360.00 | \$756.00   | 0507F00953: IT update discussion with Ann and briefing for DSE.  |
| 5/17/2007 | Parakh, Siddarth     | Manager  | United States | Revenue                        | 4.3   | \$165.00 | \$709.50   | 0507F01563: Review copy controls for billing configuration testing - revenue - PN1 instance.                                 |
| 5/17/2007 | Parakh, Siddarth     | Manager  | United States | Revenue                        | 3.8   | \$165.00 | \$627.00   | 0507F01562: Review account keys configuration testing - revenue - PN1 instance.  |
| 5/17/2007 | Peterson, Michael    | Director | United States | Project management             | 4.6   | \$320.00 | \$1,472.00 | 0507F06808: Completed review and documentation of deliverables.  |
| 5/17/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT)    | 6.0   | \$165.00 | \$990.00   | 0507F00594: Planning for 2007 ITGC reviews and communicating our needs to other PwC offices in Europe.                       |

| Date      | Name                 | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|----------------------|------------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/17/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)    | 1.6   | \$165.00 | \$264.00 | 0507F00593: Participating in the weekly IT Coordinators conference call with Marcus Harris (Delphi), Manish Zaveri (Delphi), Dennis Wojdyla (PwC) and other IT Coordinators to discuss 2007 SOX management testing. |
| 5/17/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)    | 1.5   | \$165.00 | \$247.50 | 0507F00595: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.   |
| 5/17/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 3.8   | \$110.00 | \$418.00 | 0507F02189: Supporting CARS users via phone/email/Netmeeting.   |
| 5/17/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 2.8   | \$110.00 | \$308.00 | 0507F02192: Supporting Sanjay D (Delphi) with the load runner script in CARS.   |
| 5/17/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 2.2   | \$110.00 | \$242.00 | 0507F02190: Account maintenance in the CARS system for Dayton, OH.  |
| 5/17/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 1.2   | \$110.00 | \$132.00 | 0507F02177: Update meeting with M Fawcett and K Fedoronko (delphi) regarding the CARS application.  |
| 5/17/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 0.7   | \$110.00 | \$77.00  | 0507F02191: Update meeting regarding load runner test in CARS with M Fawcett (delphi).  |
| 5/17/2007 | Siansi, Cleberson    | Sr Associate     | United States | Fixed Assets                   | 5.1   | \$130.00 | \$663.00 | 0507F00643: Updating walkthrough documentation for Inventory based on the review notes from Stephanie Franklin.   |
| 5/17/2007 | Siansi, Cleberson    | Sr Associate     | United States | Delphi - Travel                | 2.3   | \$130.00 | \$292.50 | 0507F00644: Travel time (from Warren-OH to Detroit-MI) (4.5 hrs. * 50%).  |
| 5/17/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application | 1.5   | \$135.00 | \$202.50 | 0507F01181: Work on foreign consolidators.  |
| 5/17/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application | 0.5   | \$135.00 | \$67.50  | 0507F01180: Obtain HR WLT Reports for Nikki Mackenzie.  |

| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/17/2007 | Thomas, Rance   | Associate    | United States | Project management             | 4.9   | \$95.00  | \$465.50 | 0507F00969: Profit and loss statement analysis project coding.  |
| 5/17/2007 | Thomas, Rance   | Associate    | United States | Project management             | 3.9   | \$95.00  | \$370.50 | 0507F00970: Profit and loss statement analysis project coding.  |
| 5/17/2007 | Tsai, Debby     | Associate    | United States | Project management             | 1.2   | \$95.00  | \$114.00 | 0507F00651: Revise Self Assessment after meeting with manager for corrections.  |
| 5/17/2007 | Wojdyla, Dennis | Director     | United States | ITGC Framework                 | 2.5   | \$260.00 | \$650.00 | 0507F00671: IT Coordinators call and planning.  |
| 5/17/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 0.5   | \$260.00 | \$130.00 | 0507F00670: Review of some packard questions from field team.   |
| 5/17/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 1.9   | \$260.00 | \$494.00 | 0507F01116: Summarize Pending Jan/Feb hours for Project Giant due to missing, vague time descriptions for Colin Wittmer (PwC).                      |
| 5/17/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.8   | \$260.00 | \$208.00 | 0507F01123: Review and update tasks for April Fee Application (Time and Expense Consolidators).   |
| 5/17/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.7   | \$260.00 | \$182.00 | 0507F01118: Instruct Chevonne Herring (PwC) on how to incorporate missing time into the April US Consolidator and reconcile remaining missing time. |
| 5/17/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01121: Delphi Project Rock - Review of time detail and expenses and follow-up call with Martin Hoseley.  |
| 5/17/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01124: Review emails and correspondence regarding Other Tax Consulting Services (Canada) to include in April bill.                             |
| 5/17/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01126: Review April Consolidator edits with Chevonne Herring (PwC).  |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/17/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01119: Instruct Chevonne Herring (Pwc) on splitting bulked and travel hours in the April US consolidator.   |
| 5/17/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0507F01120: Review and Delphi Emails from professionals and forward to Liz Eide (PwC) to post to the WCO database.   |
| 5/17/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0507F01125: Review emails and correspondence regarding Other Tax Consulting Services (Canada) to include in April bill.  |
| 5/18/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.2   | \$130.00 | \$546.00 | 0507F00835: Documented control narratives for Packard.   |
| 5/18/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 3.8   | \$130.00 | \$494.00 | 0507F00834: Documented control narratives for Packard.   |
| 5/18/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 3.0   | \$110.00 | \$330.00 | 0507F01050: I worked on wrapping up meetings and clearing all open notes.  |
| 5/18/2007 | Bann, Courtney   | Associate    | United States | Delphi - Travel                | 2.8   | \$110.00 | \$302.50 | 0507F01057: I traveled from the Packard location in Warren, OH to my home in Clawson, MI. There was an accident on 696 which caused my travel time to increase by 1 hour more than normal (5.5 hrs.* 50%). |
| 5/18/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 3.5   | \$120.00 | \$420.00 | 0507F01378: Detailed expenditures walkthrough meeting with Delphi personnel.   |
| 5/18/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 1.5   | \$120.00 | \$180.00 | 0507F01379: Update expenditures COTs based on meeting in the morning.  |
| 5/18/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing                | 4.0   | \$130.00 | \$520.00 | 0507F00859: Packard ITGC walkthrough testing.  |
| 5/18/2007 | Braman, Brandon  | Sr Associate | United States | Delphi - Travel                | 2.0   | \$130.00 | \$260.00 | 0507F00860: Road travel from Warren, OH to Ann Arbor, MI for Packard audit (4 hrs. * 50%).   |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|--|
| 5/18/2007 | Brown, Stasi     | Director  | United States | Project management             | 0.5   | \$260.00 | \$130.00 | 0507F00999: Review weekly status update for the balance sheet analytics project to be sent to Muhammad Umer (Delphi) for inclusion into SOX update report. |
| 5/18/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 4.0   | \$165.00 | \$660.00 | 0507F00388: Review of sensitive SAP authorization objects in new role design - review was focused on Security objects.                                     |
| 5/18/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 4.0   | \$165.00 | \$660.00 | 0507F00387: Review of sensitive SAP authorization objects in new role design - review was focused on BASIS objects.  |
| 5/18/2007 | Decker, Brian    | Partner   | United States | Project management             | 2.0   | \$390.00 | \$780.00 | 0507F00401: Steering.  |
| 5/18/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 4.7   | \$180.00 | \$846.00 | 0507F00440: Performed March 2007 Rate Review.  |
| 5/18/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.4   | \$180.00 | \$72.00  | 0507F00439: Weekly status report updates & email.  |
| 5/18/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 2.1   | \$95.00  | \$199.50 | 0507F01437: Cosolidated data for February Pending Expenses, detailed spreadsheet with additional information received and sent to K Woods.                 |
| 5/18/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.6   | \$95.00  | \$152.00 | 0507F01438: E-mail and communications related to Delphi, responding to inquiries and requests.   |
| 5/18/2007 | Eyman, Genevieve | Associate | United States | Documentation of time detail   | 0.9   | \$95.00  | \$85.50  | 0507F01436: Researched February Pending Expenses for D Pillay - sending additional requests for expense details and obtaining hotel folio.                 |
| 5/18/2007 | Eyman, Genevieve | Associate | United States | Documentation of time detail   | 0.8   | \$95.00  | \$76.00  | 0507F01435: Followed up with C Bietermna regarding outstanding January Expense detail, updated data and sent to K Woods.                                   |
| 5/18/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.3   | \$95.00  | \$28.50  | 0507F01439: Discussion with S Brown regarding Paris meetings and arrangements needed.  |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 5/18/2007 | Fatima, Subia       | Associate    | United States | Expenditure                    | 4.0   | \$110.00 | \$440.00   | 0507F00459: Part-take in the expenditure walkthrough at Packard.  |
| 5/18/2007 | Fatima, Subia       | Associate    | United States | Delphi - Travel                | 1.6   | \$110.00 | \$170.50   | 0507F00460: Travel from Warren to Chicago (3.1 hrs. * 50%).   |
| 5/18/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 2.0   | \$280.00 | \$560.00   | 0507F00483: Work session with dhoerger(hmc) on macros and next steps for certus business controls.                                      |
| 5/18/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.8   | \$280.00 | \$224.00   | 0507F00482: Participate in Certus status and FSSC resolution meetings cadams(delphi), mfawcett(delphi), kstromain(delphi), rshehi(pwc). |
| 5/18/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 2.7   | \$130.00 | \$351.00   | 0507F01489: 1979 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/18/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 2.6   | \$130.00 | \$338.00   | 0507F01491: 1978 Testing of SAP Controls Configuration/Manual Verification - Continued.   |
| 5/18/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 1.7   | \$130.00 | \$221.00   | 0507F01490: Review of documentations results from Assoc./Sr Assoc.  |
| 5/18/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 2.5   | \$205.00 | \$512.50   | 0507F01355: Split Grouped time descriptions in April Consolidator.  |
| 5/18/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 0.7   | \$205.00 | \$143.50   | 0507F01353: Pull time from WCo for the April Consolidator.  |
| 5/18/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 0.6   | \$205.00 | \$123.00   | 0507F01354: Add new WCo time to April Consolidator.   |
| 5/18/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 7.1   | \$200.00 | \$1,420.00 | 0507F00721: Mapped roles with more than one tcode to appropriate users for PP tcodes.   |
| 5/18/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 0.9   | \$200.00 | \$180.00   | 0507F00722: Communicated with Ann Bianco (Delphi) about cost center field promotion to org level.                                       |



| Date      | Name           | Position  | Work Country   | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|----------------|-----------|----------------|--------------------------------|-------|----------|----------|---|
| 5/18/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | 3.8   | \$175.00 | \$665.00 | 0507F04423: Continued review of control framework for Accenture with Petra Formankova (Accenture Internal Control).   |
| 5/18/2007 | Kus, Vitezslav | Manager   | Czech Republic | Other (Foreign staff use only) | 3.0   | \$175.00 | \$525.00 | 0507F04422: Review of control framework for Accenture with Petra Formankova (Accenture Internal Control).   |
| 5/18/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 2.3   | \$95.00  | \$218.50 | 0507F00548: Combine Watson Wyatt Date Issue 005 with SAP report given to me by T Van Schalkwyk (Delphi) into one spreadsheet.   |
| 5/18/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 1.4   | \$95.00  | \$133.00 | 0507F00547: Combine Watson Wyatt Date Issue 005 with SAP report given to me by T Van Schalkwyk (Delphi) into one spreadsheet.   |
| 5/18/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 1.2   | \$95.00  | \$114.00 | 0507F00544: Organize and update the results of the recalculations of the Manually Calculated Participants for Grant Thornton pension audit of the manually calculated pension payments. |
| 5/18/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 1.1   | \$95.00  | \$104.50 | 0507F00545: Populate spreadsheet of Nonrepresented employees at non-bargaining units for J DeMarco (Delphi).  |
| 5/18/2007 | Lim, Jay       | Associate | United States  | HR/Pension Assistance          | 0.3   | \$95.00  | \$28.50  | 0507F00546: Distribute files received from D Holloway (Bartech) to The Siegfried Group.   |
| 5/18/2007 | Orf, Darren    | Manager   | United States  | Project management             | 1.0   | \$280.00 | \$280.00 | 0507F00909: Continued working on set up of 2007 Milestone Chart.  |
| 5/18/2007 | Orf, Darren    | Manager   | United States  | Project management             | 0.4   | \$280.00 | \$112.00 | 0507F00907: Responded to questions from J. Eckroth on rate review for bankruptcy filing.  |
| 5/18/2007 | Orf, Darren    | Manager   | United States  | Project management             | 0.4   | \$280.00 | \$112.00 | 0507F00908: Compiled and sent in weekly PMO status.   |
| 5/18/2007 | Orf, Darren    | Manager   | United States  | Project management             | 0.2   | \$280.00 | \$56.00  | 0507F00906: Scheduled SAP budget meeting to discuss detailed projections.   |

| Date      | Name                 | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|----------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/18/2007 | Osterman, Scott      | Director         | United States | Project Management             | 2.2   | \$260.00 | \$572.00 | 0507F00952: Brainstorming with managers/partners over staff analysis.                                      |
| 5/18/2007 | Parakh, Siddarth     | Manager          | United States | Revenue                        | 4.5   | \$165.00 | \$742.50 | 0507F01565: Review copy controls for delivery documents configuration testing - revenue - PN1 instance.    |
| 5/18/2007 | Parakh, Siddarth     | Manager          | United States | Revenue                        | 4.0   | \$165.00 | \$660.00 | 0507F01564: Review copy controls for sales order documents configuration testing - revenue - PN1 instance. |
| 5/18/2007 | Perkins, Daniel      | Director         | United States | Planning                       | 1.0   | \$360.00 | \$360.00 | 0507F03548: Finalizing treasury procedures report.   |
| 5/18/2007 | Peterson, Michael    | Director         | United States | Project management             | 1.0   | \$320.00 | \$320.00 | 0507F06809: Initial review of LCC audit report docs.   |
| 5/18/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)    | 2.0   | \$165.00 | \$330.00 | 0507F00596: Planning for 2007 ITGC reviews and communicating our needs to other PwC offices in Europe.     |
| 5/18/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 3.3   | \$110.00 | \$363.00 | 0507F02180: Supporting CARS users via phone/email/Netmeeting.  |
| 5/18/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 2.5   | \$110.00 | \$275.00 | 0507F02181: Going through the results of load runner test with Sanjay D (Delphi).                          |
| 5/18/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 1.4   | \$110.00 | \$154.00 | 0507F02178: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus application.           |
| 5/18/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 0.8   | \$110.00 | \$88.00  | 0507F02179: Follow up emails/phone calls about SAP access.   |
| 5/18/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application | 3.0   | \$135.00 | \$405.00 | 0507F01177: Research of document that lists all 80 & 20% payments made to Foreign countries.               |
| 5/18/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application | 1.0   | \$135.00 | \$135.00 | 0507F01176: Call with Nicole Mackenzie to discuss Foreign reconciliation of time.                          |
| 5/18/2007 | Thomas, Rance        | Associate        | United States | Project management             | 3.8   | \$95.00  | \$361.00 | 0507F00971: Profit and loss statement analysis project coding.   |

| Date      | Name              | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/18/2007 | Thomas, Rance     | Associate    | United States | Project management             | 3.3   | \$95.00  | \$313.50 | 0507F00972: Continued Profit and loss statement analysis project coding.   |
| 5/18/2007 | Wojdyla, Dennis   | Director     | United States | Project Administration (IT)    | 2.0   | \$260.00 | \$520.00 | 0507F00672: Start draft of Budget to determine additional staff needs.   |
| 5/20/2007 | Herring, Chevonne | Associate    | United States | Preparation of fee application | 2.2   | \$205.00 | \$451.00 | 0507F01357: Split travel time descriptions in April Consolidator.  |
| 5/20/2007 | Herring, Chevonne | Associate    | United States | Preparation of fee application | 0.8   | \$205.00 | \$164.00 | 0507F01356: Split Grouped time descriptions in April Consolidator.   |
| 5/21/2007 | Bailey, Jonafel   | Sr Associate | United States | Revenue                        | 3.8   | \$130.00 | \$494.00 | 0507F00837: Documented PN1 testing for Fixed Assets.   |
| 5/21/2007 | Bailey, Jonafel   | Sr Associate | United States | Revenue                        | 3.2   | \$130.00 | \$416.00 | 0507F00836: Documented PN1 testing for Fixed Assets.   |
| 5/21/2007 | Bailey, Jonafel   | Sr Associate | United States | Delphi - Travel                | 1.0   | \$130.00 | \$130.00 | 0507F00838: Travel from Chicago to Warren OH (2.0 hrs. * 50%).   |
| 5/21/2007 | Bann, Courtney    | Associate    | United States | Packard Testing                | 4.3   | \$110.00 | \$473.00 | 0507F01051: I wrapped up the Packard documentation.  |
| 5/21/2007 | Bann, Courtney    | Associate    | United States | Packard Testing                | 3.2   | \$110.00 | \$352.00 | 0507F01052: Continued I wrapped up the Packard documentation.  |
| 5/21/2007 | Bann, Courtney    | Associate    | United States | Project Administration (IT)    | 2.0   | \$110.00 | \$220.00 | 0507F01042: I came up with a budget for travel expenses for our trip to the United Kingdom.  |
| 5/21/2007 | Beasley, Rashida  | Associate    | United States | Packard Testing                | 4.4   | \$110.00 | \$484.00 | 0507F00702: Reviewed walkthroughs for Packard. Prepared materials for testing of Packards Program Changes, New Users and Terminated Users.           |
| 5/21/2007 | Beasley, Rashida  | Associate    | United States | Packard Testing                | 3.8   | \$110.00 | \$418.00 | 0507F00703: Continued Reviewed walkthroughs for Packard. Prepared materials for testing of Packards Program Changes, New Users and Terminated Users. |
| 5/21/2007 | Bhushan, Amitesh  | Sr Associate | United States | Walkthroughs                   | 3.5   | \$120.00 | \$420.00 | 0507F01380: Detailed employee cost walkthrough meeting with Delphi personnel.  |

| Date      | Name             | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|-----------------------|-------|----------|----------|--|
| 5/21/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs          | 1.6   | \$120.00 | \$192.00 | 0507F01381: Update employee cost COTs based on meeting in the morning.   |
| 5/21/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs          | 0.9   | \$120.00 | \$108.00 | 0507F01382: Prepare for Revenue walkthrough on 5/22.   |
| 5/21/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing       | 4.3   | \$130.00 | \$559.00 | 0507F00861: Packard ITGC walkthrough testing - documenting work.   |
| 5/21/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing       | 3.7   | \$130.00 | \$481.00 | 0507F00862: Continued Packard ITGC walkthrough testing - documenting work.   |
| 5/21/2007 | Braman, Brandon  | Sr Associate | United States | Delphi - Travel       | 0.3   | \$130.00 | \$32.50  | 0507F00871: Extra (above normal commute) travel time to Delphi from home (.5 hrs.* 50%).   |
| 5/21/2007 | Brown, Stasi     | Director     | United States | Project management    | 2.5   | \$260.00 | \$650.00 | 0507F01003: Review potential scoping coordination document between PwC and Delphi Internal Audit.  |
| 5/21/2007 | Brown, Stasi     | Director     | United States | Project management    | 1.2   | \$260.00 | \$312.00 | 0507F01000: Rescheduled Standing Thursday update meeting with Jim Garrett (Delphi Asst. Controller) and Rance Thomas (PwC) to discuss current state of Corporate balance sheet and income statement analytics project. |
| 5/21/2007 | Brown, Stasi     | Director     | United States | HR/Pension Assistance | 1.0   | \$260.00 | \$260.00 | 0507F01001: Additional meeting with Karen Cobb (Delphi Tax) to review Grant Thornton pension audit questionnaire and formulate response.   |
| 5/21/2007 | Brown, Stasi     | Director     | United States | Project management    | 0.8   | \$260.00 | \$208.00 | 0507F01002: 2007 Scoping discussion debrief with Brian Decker (PwC) regarding his meeting with David Bayles (Delphi SOX).  |
| 5/21/2007 | Decker, Brian    | Partner      | United States | Project management    | 1.2   | \$390.00 | \$468.00 | 0507F00403: Review of Mike Peterson's (PwC) work during the 2007 planning phase .  |
| 5/21/2007 | Decker, Brian    | Partner      | United States | Project management    | 0.8   | \$390.00 | \$312.00 | 0507F00402: Discussion with St. Romaine and Bayles (Delphi) regarding overall project scope for 2007 .   |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 5/21/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 2.3   | \$180.00 | \$414.00   | 0507F00443: February 2007 WIPS & Finances Reconciliation - Foreign.   |
| 5/21/2007 | Eckroth, Jenae   | Associate | United States | Delphi - Travel                | 1.3   | \$180.00 | \$234.00   | 0507F00444: Travel from Cedar Rapids, Iowa to Troy, Michigan (2.6 hrs.*50%).  |
| 5/21/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.5   | \$180.00 | \$90.00    | 0507F00442: Weekly status report updates & email.   |
| 5/21/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.3   | \$180.00 | \$54.00    | 0507F00441: International contact sheet updates.  |
| 5/21/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 2.9   | \$95.00  | \$275.50   | 0507F01444: Followed up with Pending Expenses, updated spreadsheets with information received.  |
| 5/21/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.2   | \$95.00  | \$114.00   | 0507F01440: Correspondence, communications and e-mails related to Delphi.   |
| 5/21/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.9   | \$95.00  | \$85.50    | 0507F01442: Discussion with M Sakowski regarding internet access at Delphi, reinstatement and removal of access for staff rolling on/off the project. |
| 5/21/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.8   | \$95.00  | \$76.00    | 0507F01443: Meeting with L Meyer to updated internet access list, and to discuss future conference room located for M Peterson.                       |
| 5/21/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.4   | \$95.00  | \$38.00    | 0507F01441: Researched Delphi contact information for S Brown.  |
| 5/21/2007 | Fatima, Subia    | Associate | United States | Expenditure                    | 3.1   | \$110.00 | \$341.00   | 0507F00462: Document results of expenditure walkthrough at Packard.   |
| 5/21/2007 | Fatima, Subia    | Associate | United States | Delphi - Travel                | 1.6   | \$110.00 | \$170.50   | 0507F00461: Travel from Chicago to Warren (3.1 hrs. * 50%).   |
| 5/21/2007 | Fatima, Subia    | Associate | United States | Expenditure                    | 0.9   | \$110.00 | \$99.00    | 0507F00463: Document results of expenditure walkthrough at Packard.   |
| 5/21/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 3.6   | \$280.00 | \$1,008.00 | 0507F00485: Begin to convert Business Controls framework into load files.   |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/21/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 3.3   | \$280.00 | \$924.00 | 0507F00486: Continued Begin to convert Business Controls framework into load files.                |
| 5/21/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 2.5   | \$280.00 | \$700.00 | 0507F00503: Continue to convert business control framework into load file.                         |
| 5/21/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 1.3   | \$280.00 | \$364.00 | 0507F00490: E-mail review and response.  |
| 5/21/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel                | 0.7   | \$280.00 | \$196.00 | 0507F00484: Travel during Delphi Business Hours (1.4 hrs. * 50%).                                  |
| 5/21/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.7   | \$280.00 | \$196.00 | 0507F00487: Macro function discussion and resolution with dhoerger(hmc).                           |
| 5/21/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.5   | \$280.00 | \$140.00 | 0507F00488: Meeting with cadams(delphi) re: the ability to begin load of PRD by 5/29.              |
| 5/21/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.4   | \$280.00 | \$112.00 | 0507F00489: Discussions with Renis about stress/load test and next steps to condense the schedule. |
| 5/21/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.9   | \$130.00 | \$377.00 | 0507F01495: 1975 Testing of SAP Controls Configuration/Manual Verification - Continued.            |
| 5/21/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.7   | \$130.00 | \$351.00 | 0507F01493: 1976 Testing of SAP Controls Configuration/Manual Verification - Continued.            |
| 5/21/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 1.4   | \$130.00 | \$182.00 | 0507F01492: 1977 Testing of SAP Controls Configuration/Manual Verification - Continued.            |
| 5/21/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 1.2   | \$130.00 | \$156.00 | 0507F01494: Review of documentations results from Assoc./Sr Assoc.                                 |
| 5/21/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 2.4   | \$205.00 | \$492.00 | 0507F01358: Split bulked time descriptions in April Consolidator.                                  |

| Date      | Name              | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-------------------|--------------|----------------|--------------------------------|-------|----------|----------|--|
| 5/21/2007 | Herring, Chevonne | Associate    | United States  | Preparation of fee application | 1.3   | \$205.00 | \$266.50 | 0507F01361: April Expense Consolidator - add mileage with updated format and formulas.   |
| 5/21/2007 | Herring, Chevonne | Associate    | United States  | Preparation of fee application | 1.3   | \$205.00 | \$266.50 | 0507F01360: April Expense Consolidator Updating Formulas.  |
| 5/21/2007 | Herring, Chevonne | Associate    | United States  | Preparation of fee application | 0.5   | \$205.00 | \$102.50 | 0507F01359: April Expense Consolidator Formatting.   |
| 5/21/2007 | Johnson, Theresa  | Manager      | United States  | Project management             | 1.0   | \$165.00 | \$165.00 | 0507F03553: Discussion of 2007 planning activities with K. VanGorder and A. Brown (PwC).   |
| 5/21/2007 | King, Langdon     | Sr Associate | United States  | Role Redesign                  | 3.4   | \$200.00 | \$680.00 | 0507F00724: Mapped roles with more than one tcode to appropriate users for sales tcodes.   |
| 5/21/2007 | King, Langdon     | Sr Associate | United States  | Role Redesign                  | 1.4   | \$200.00 | \$280.00 | 0507F00723: Communicated with IT and Ann Bianco (Delphi) in regards to process for elevating Cost Center field to org level.   |
| 5/21/2007 | King, Langdon     | Sr Associate | United States  | Role Redesign                  | 1.2   | \$200.00 | \$240.00 | 0507F00725: Reviewed new enabler roles for errors in design or value assignment.   |
| 5/21/2007 | Kus, Vitezslav    | Manager      | Czech Republic | Other (Foreign staff use only) | 2.6   | \$175.00 | \$455.00 | 0507F04424: Planning for conference call with Internal Controllers Delphi A EMEA.  |
| 5/21/2007 | Lim, Jay          | Associate    | United States  | HR/Pension Assistance          | 2.4   | \$95.00  | \$228.00 | 0507F00549: Organize and check-off on master spreadsheet a piecemeal shipment received from Iron Mountain for audit of 615 flowbacks.  |
| 5/21/2007 | Lim, Jay          | Associate    | United States  | HR/Pension Assistance          | 0.9   | \$95.00  | \$85.50  | 0507F00552: Look up hourly employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability. |

| Date      | Name        | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description  |
|-----------|-------------|--------------|---------------|-----------------------|-------|----------|----------|--|
| 5/21/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.8   | \$95.00  | \$76.00  | 0507F00556: Print-out SAP Employment and Compensation History for employees in an audit selection made by Grant Thornton.  |
| 5/21/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.8   | \$95.00  | \$76.00  | 0507F00551: Look up hourly employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability. |
| 5/21/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.8   | \$95.00  | \$76.00  | 0507F00553: Conversation with G Kimpan (Delphi), J DeMarco (Delphi), and The Siegfried Group about the work to be done in the next month and a half.   |
| 5/21/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.3   | \$95.00  | \$28.50  | 0507F00550: Distribute piecemeal shipment of 615 flowbacks to The Siegfried Group to recalculate.  |
| 5/21/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.3   | \$95.00  | \$28.50  | 0507F00554: Conversation with Anastasia Brown (PwC) about the overall broad picture of my current project and the expectations.  |
| 5/21/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.2   | \$95.00  | \$19.00  | 0507F00555: Conversation with J DeMarco (Delphi) about my project and to clarify a few issues that are outstanding in the project.   |
| 5/21/2007 | Orf, Anne   | Sr Associate | United States | Project management    | 0.8   | \$120.00 | \$96.00  | 0507F01061: Updating 2007 dates for the draft schedule.  |
| 5/21/2007 | Orf, Anne   | Sr Associate | United States | Project management    | 0.4   | \$120.00 | \$48.00  | 0507F01060: Prepare 2007 summer interns delphi schedule.   |
| 5/21/2007 | Orf, Darren | Manager      | United States | Project management    | 0.6   | \$280.00 | \$168.00 | 0507F00911: Performed project finance adjustments based on review findings done by J. Eckroth.   |
| 5/21/2007 | Orf, Darren | Manager      | United States | Project management    | 0.4   | \$280.00 | \$112.00 | 0507F00912: Provided finance update to M. Peterson and B. Decker via email.  |



| Date      | Name                 | Position  | Work Country  | Task Code                   | Hours | Rate     | Total    | Description   |
|-----------|----------------------|-----------|---------------|-----------------------------|-------|----------|----------|---|
| 5/21/2007 | Osterman, Scott      | Director  | United States | Role Redesign               | 1.2   | \$360.00 | \$432.00 | 0507F00954: Conf call with Ann - SoD analysis discussions, Surinder tcode list, GRC impacts - also DSE update.  |
| 5/21/2007 | Parakh, Siddarth     | Manager   | United States | Revenue                     | 4.2   | \$165.00 | \$693.00 | 0507F01567: Review pricing procedure configuration testing - revenue - PN1 instance.  |
| 5/21/2007 | Parakh, Siddarth     | Manager   | United States | Revenue                     | 4.0   | \$165.00 | \$660.00 | 0507F01566: Review sales order configuration testing - revenue - PN1 instance.  |
| 5/21/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 5.7   | \$165.00 | \$940.50 | 0507F00599: Updating testing templates and audit guidelines to incorporate E&Y and PMO comments.  |
| 5/21/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.8   | \$165.00 | \$297.00 | 0507F00597: Met Marcus Harris (Delphi), Manish Zaveri (Delphi), Shannon Pacella (E&Y) and Dennis Wojdyla (PwC) regarding the testing template and various audit guidelines. |
| 5/21/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.6   | \$165.00 | \$264.00 | 0507F00598: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.   |
| 5/21/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 3.2   | \$110.00 | \$352.00 | 0507F02183: Supporting Sanjay D (Delphi) with load runner scripts for Certus.   |
| 5/21/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 1.5   | \$110.00 | \$165.00 | 0507F02184: Meeting with C Riedl, M Fawcett and C Bush (Delphi) regarding the structure of accounts in CARS.  |
| 5/21/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 1.4   | \$110.00 | \$154.00 | 0507F02185: Supporting CARS users via phone/email/Netmeeting.   |
| 5/21/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 0.9   | \$110.00 | \$99.00  | 0507F02182: Update meeting with M Fawcett and K Fedoronko (delphi) regarding the CARS application.  |
| 5/21/2007 | Thomas, Rance        | Associate | United States | Project management          | 5.5   | \$95.00  | \$522.50 | 0507F00976: Profit and loss statement analysis project coding.  |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 5/21/2007 | Thomas, Rance    | Associate    | United States | Project management             | 1.2   | \$95.00  | \$114.00   | 0507F00974: Income statement consolidating template.   |
| 5/21/2007 | Thomas, Rance    | Associate    | United States | Project management             | 1.1   | \$95.00  | \$104.50   | 0507F00973: Analysis status meeting with J. Garrett (Delphi).  |
| 5/21/2007 | Thomas, Rance    | Associate    | United States | Project management             | 0.7   | \$95.00  | \$66.50    | 0507F00975: Consolidating Journal Vouchers background.   |
| 5/21/2007 | Wojdyla, Dennis  | Director     | United States | Project Administration (IT)    | 5.5   | \$260.00 | \$1,430.00 | 0507F00673: Completed final draft of Budget to determine additional staff needs and other project objectives with jamshid (PwC). |
| 5/21/2007 | Wojdyla, Dennis  | Director     | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00   | 0507F00674: Prep for and meeting with E&Y regarding sampling guidance.   |
| 5/21/2007 | Wojdyla, Dennis  | Director     | United States | Packard Testing                | 1.0   | \$260.00 | \$260.00   | 0507F00675: Packard interim review of workpapers.  |
| 5/21/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.8   | \$260.00 | \$208.00   | 0507F01132: Walk through April expense review procedures with Chevonne Herring (PwC).  |
| 5/22/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.1   | \$130.00 | \$533.00   | 0507F00840: Walkthrough for Pakard Revenue.  |
| 5/22/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.1   | \$130.00 | \$533.00   | 0507F00839: Walkthrough for Pakard Revenue.  |
| 5/22/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 3.8   | \$110.00 | \$418.00   | 0507F01053: I started clearing review notes and correction formatting issues.  |
| 5/22/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 2.7   | \$110.00 | \$297.00   | 0507F01054: Continued I started clearing review notes and correction formatting issues.  |
| 5/22/2007 | Beasley, Rashida | Associate    | United States | Packard Testing                | 5.4   | \$110.00 | \$594.00   | 0507F00704: Prepared pre-testing of Packards Testing for Periodic Reviews and Program Changes.                                   |
| 5/22/2007 | Beasley, Rashida | Associate    | United States | Packard Testing                | 3.9   | \$110.00 | \$429.00   | 0507F00705: Continued Prepared pre-testing of Packards Testing for Periodic Reviews and Program Changes.                         |

| Date      | Name             | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description   |
|-----------|------------------|--------------|---------------|--------------------|-------|----------|----------|---|
| 5/22/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 4.2   | \$120.00 | \$504.00 | 0507F01383: Detailed revenue walkthrough meeting with Delphi personnel.   |
| 5/22/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 2.8   | \$120.00 | \$336.00 | 0507F01384: Update revenue COTs based on meeting in the morning.  |
| 5/22/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 6.0   | \$130.00 | \$780.00 | 0507F00864: Performed review of walkthrough documentation from Courtney Bann (PwC).   |
| 5/22/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 2.0   | \$130.00 | \$260.00 | 0507F00863: Had mtg with Dennis W. to go over portions of Packard walkthrough.  |
| 5/22/2007 | Braman, Brandon  | Sr Associate | United States | Delphi - Travel    | 0.3   | \$130.00 | \$32.50  | 0507F00872: Extra (above normal commute) travel time to Delphi from home (.5 hrs.* 50%).  |
| 5/22/2007 | Brown, Stasi     | Director     | United States | Project management | 2.1   | \$260.00 | \$546.00 | 0507F01006: Meeting with Darren Orf (PwC) to finalize scoping document including the assignment of TB sites to PwC or Delphi internal audit.  |
| 5/22/2007 | Brown, Stasi     | Director     | United States | Project management | 1.8   | \$260.00 | \$468.00 | 0507F01005: Meet with K St. Romain (Delphi), D. Orf and P. Navarro (PwC) to discuss validation leaders and PwC managers roles and responsibilities for the 2007 SOX round one testing, and final scope allocation of work between PwC and internal audit. |
| 5/22/2007 | Brown, Stasi     | Director     | United States | Project management | 1.2   | \$260.00 | \$312.00 | 0507F01011: Review control objective template sample compiled by Packard walkthrough team for submission to David Bayles (Delphi SOX).  |
| 5/22/2007 | Brown, Stasi     | Director     | United States | Project management | 1.1   | \$260.00 | \$286.00 | 0507F01007: Discuss Delphi Round one scheduling with Anne Orf (PwC) and PwC manager assignments and roles.  |
| 5/22/2007 | Brown, Stasi     | Director     | United States | Project management | 1.1   | \$260.00 | \$286.00 | 0507F01004: Tuesday standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers.   |

| Date      | Name           | Position  | Work Country  | Task Code          | Hours | Rate     | Total    | Description  |
|-----------|----------------|-----------|---------------|--------------------|-------|----------|----------|--|
| 5/22/2007 | Brown, Stasi   | Director  | United States | Project management | 0.5   | \$260.00 | \$130.00 | 0507F01009: Meeting with David Bayles (Delphi) to discuss scope of work being performed at Delphi Packard division regarding walkthroughs on internal controls for SAP system implementation.            |
| 5/22/2007 | Brown, Stasi   | Director  | United States | Project management | 0.4   | \$260.00 | \$104.00 | 0507F01008: Update meeting with Brian Decker (PwC Partner) on final scoping and coordination with Delphi Internal Audit.   |
| 5/22/2007 | Brown, Stasi   | Director  | United States | Project management | 0.3   | \$260.00 | \$78.00  | 0507F01010: Conference call with Brian Reed (PwC Manager) to discuss scope of work being performed at Delphi Packard division regarding walkthroughs on internal controls for SAP system implementation. |
| 5/22/2007 | Decker, Brian  | Partner   | United States | Project management | 1.0   | \$390.00 | \$390.00 | 0507F00406: Meeting with Bayles to discuss 2007 scoping changes.   |
| 5/22/2007 | Decker, Brian  | Partner   | United States | Project management | 0.8   | \$390.00 | \$312.00 | 0507F00404: Weekly ICC update call .   |
| 5/22/2007 | Decker, Brian  | Partner   | United States | Project management | 0.6   | \$390.00 | \$234.00 | 0507F00405: Discussion of status of project with St. Romaine (Delphi) .  |
| 5/22/2007 | Eckroth, Jenae | Associate | United States | Project management | 2.7   | \$180.00 | \$486.00 | 0507F00445: Pulled new SOX docs off website, categorized for WCo, and Posted.  |
| 5/22/2007 | Eckroth, Jenae | Associate | United States | Project management | 1.4   | \$180.00 | \$252.00 | 0507F00446: February 2007 WIPS & Finances Reconciliation - Foreign.  |
| 5/22/2007 | Eckroth, Jenae | Associate | United States | Project management | 0.6   | \$180.00 | \$108.00 | 0507F00448: Creation of Delphi 2007 Responsibility Matrix.   |
| 5/22/2007 | Eckroth, Jenae | Associate | United States | Project management | 0.6   | \$180.00 | \$108.00 | 0507F00447: Conversation with D. Orf about responsibility matrix and foreign reconciliation.   |
| 5/22/2007 | Eckroth, Jenae | Associate | United States | Project management | 0.3   | \$180.00 | \$54.00  | 0507F00449: Conversation with M. Peterson about posting SOX documents in WCo.  |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 5/22/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 3.1   | \$95.00  | \$294.50   | 0507F01445: Consolidated new detail provided for February's Pending Expenses, researched additional detail and updated data. Communications with K Woods and submitted updated file. |
| 5/22/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.6   | \$95.00  | \$152.00   | 0507F01446: Updated PwC Staff list and contact information for L Meyer and M Sakowski (Delphi).  |
| 5/22/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.9   | \$95.00  | \$85.50    | 0507F01447: E-mail and communications responding to inquiries from Delphi staff.   |
| 5/22/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.4   | \$95.00  | \$38.00    | 0507F01448: Coordinated conference room with L Meyer for M Peterson (PwC).   |
| 5/22/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.1   | \$110.00 | \$451.00   | 0507F00464: Part-take in the revenue walkthrough at Packard.   |
| 5/22/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 3.9   | \$110.00 | \$429.00   | 0507F00465: Document results of control testing for PN1 revenue cycle.   |
| 5/22/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 5.6   | \$280.00 | \$1,568.00 | 0507F00504: Clean-up and create load file with formulas for Revenue section of framework.  |
| 5/22/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.1   | \$280.00 | \$308.00   | 0507F00505: Participate in Certus status meeting cadams(delphi), mfawcett(delphi), rshehi(pwc), dchurch(dixonallen).   |
| 5/22/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.9   | \$280.00 | \$252.00   | 0507F00508: Work with Rshehi(pwc) on the data collection and process updates required for the Certus stress/load test.   |
| 5/22/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.8   | \$280.00 | \$224.00   | 0507F00506: Discussions with Kstromain(delphi), rkappelli(delphi), cadams(delphi) about clean-up quesitons on Review framework.  |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/22/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.7   | \$280.00 | \$196.00 | 0507F00507: Discussions with Dhoerger(hmc) about next steps and data status. Confirm via e-mail materials to be worked on.   |
| 5/22/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00 | 0507F00509: Review and respond to e-mail about Certus project and status.  |
| 5/22/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.2   | \$280.00 | \$56.00  | 0507F00510: Discussion on CARs status and next steps with Rshehi(pwc).   |
| 5/22/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.6   | \$130.00 | \$338.00 | 0507F01498: 1972 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/22/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.3   | \$130.00 | \$299.00 | 0507F01497: 1973 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/22/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 1.8   | \$130.00 | \$234.00 | 0507F01496: 1974 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/22/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 0.9   | \$130.00 | \$117.00 | 0507F01499: Administrative tasks (IE documentation of staff issues for consideration of the team ).  |
| 5/22/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 4.3   | \$205.00 | \$881.50 | 0507F01362: Review of April Expense file and populating Business Purpose field.  |
| 5/22/2007 | Johnson, Theresa    | Manager      | United States | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F03554: Weekly ICM call which is attended by PwC SOX core team and all of Delphi's SOX management members (Internal Control Managers, Internal Control Coordinators, Validation Team Leads, Director of Internal Audit, etc.). |
| 5/22/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 4.2   | \$200.00 | \$840.00 | 0507F00727: Mapped roles with more than one tcode to appropriate users for purchasing tcodes.  |
| 5/22/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 3.8   | \$200.00 | \$760.00 | 0507F00726: Modified role design for new Vendor Master roles.  |

| Date      | Name           | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|----------------|--------------|----------------|--------------------------------|-------|----------|----------|--|
| 5/22/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only) | 1.8   | \$175.00 | \$315.00 | 0507F04426: Meeting with Jaromir Kunc (Accenture Operation Lead) - review of GRIR issue in Delphi Germany. Preparation of contingency plan.                                    |
| 5/22/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only) | 1.2   | \$175.00 | \$210.00 | 0507F04425: Meeting with Petra Formankova (Accenture ICC) - review of SOX 2007 scoping for Mauritius.  |
| 5/22/2007 | Kus, Vitezslav | Manager      | Czech Republic | Other (Foreign staff use only) | 0.7   | \$175.00 | \$122.50 | 0507F04427: Review of SOX tracker (open issues) for Delphi A EMEA.   |
| 5/22/2007 | Navarro, Paola | Sr Associate | United States  | Project management             | 2.1   | \$120.00 | \$252.00 | 0507F00581: Debrief with PwC Core Team about SOX call this morning and meeting with Karen and Erik from Delphi's SOX Team.   |
| 5/22/2007 | Navarro, Paola | Sr Associate | United States  | Project management             | 1.4   | \$120.00 | \$168.00 | 0507F00582: Started drafting Roles & Responsibilities for all the parties participating in the 2007 SOX compliance efforts to be discussed with Erik Matusky at a later time.  |
| 5/22/2007 | Navarro, Paola | Sr Associate | United States  | Project management             | 1.2   | \$120.00 | \$144.00 | 0507F00580: Meeting with Stasi, Darren, Karen & Erik to discuss scoping, PwC involvement VS IAS in 2007 SOX Testing, to define team to participate I this year's testing, etc. |
| 5/22/2007 | Navarro, Paola | Sr Associate | United States  | Project management             | 1.0   | \$120.00 | \$120.00 | 0507F00579: Delphi weekly SOX Update call with Internal Control community, PwC Core Team and Delphi SOX Team.  |
| 5/22/2007 | Orf, Anne      | Sr Associate | United States  | Project management             | 2.3   | \$120.00 | \$276.00 | 0507F01065: Updates for 2007 schedule.   |
| 5/22/2007 | Orf, Anne      | Sr Associate | United States  | Project management             | 1.3   | \$120.00 | \$156.00 | 0507F01062: Tracking down Carol Rhode's time detail.   |
| 5/22/2007 | Orf, Anne      | Sr Associate | United States  | Project management             | 0.9   | \$120.00 | \$108.00 | 0507F01063: Working on the draft schedule, staffing for the locations and timing.  |

| Date      | Name             | Position | Work Country  | Task Code                    | Hours | Rate     | Total    | Description   |
|-----------|------------------|----------|---------------|------------------------------|-------|----------|----------|---|
| 5/22/2007 | Orf, Darren      | Manager  | United States | Project management           | 2.1   | \$280.00 | \$588.00 | 0507F00914: Meeting with A. Brown to finalize scoping document including the assignment of TB sites to PwC or Delphi internal audit.  |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Project management           | 1.8   | \$280.00 | \$504.00 | 0507F00913: Meeting with K. St. Romain (Delphi) and A. Brown to discuss validation leaders and PwC managers roles and responsibilities for the 2007 SOX round one testing as well as IAS role in testing. |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Project management           | 1.6   | \$280.00 | \$448.00 | 0507F00920: Began updating scoping file per K. St. Romain (Delphi) to add conditional formatting and IAS sites.   |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Project management           | 1.2   | \$280.00 | \$336.00 | 0507F00915: Attended weekly ICM/ICC call led by M. Fawcett (Delphi).  |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Project management           | 0.8   | \$280.00 | \$224.00 | 0507F00916: Attended post-ICM/ICC debrief.  |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Project management           | 0.6   | \$280.00 | \$168.00 | 0507F00926: Conversation with J. Eckroth about responsibility matrix and foreign billing.   |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Project management           | 0.4   | \$280.00 | \$112.00 | 0507F00917: Coordinated PwC coverage of DPSS kick-off meeting with P. Navarro.  |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Foreign coordination         | 0.4   | \$280.00 | \$112.00 | 0507F00919: Responded to A. Tee in China about 2007 rates and budget.   |
| 5/22/2007 | Orf, Darren      | Manager  | United States | Documentation of time detail | 0.3   | \$280.00 | \$84.00  | 0507F00918: Responded to questions from N. Mackenzie regarding March expense billing.   |
| 5/22/2007 | Parakh, Siddarth | Manager  | United States | Revenue                      | 4.9   | \$165.00 | \$808.50 | 0507F01569: Review condition table and document pricing procedure configuration testing - revenue - PN1 instance.   |
| 5/22/2007 | Parakh, Siddarth | Manager  | United States | Revenue                      | 3.5   | \$165.00 | \$577.50 | 0507F01568: Review condition type and access sequence configuration testing - revenue - PN1 instance.   |



| Date      | Name                 | Position  | Work Country  | Task Code                   | Hours | Rate     | Total    | Description   |
|-----------|----------------------|-----------|---------------|-----------------------------|-------|----------|----------|---|
| 5/22/2007 | Perkins, Daniel      | Director  | United States | Planning                    | 1.0   | \$360.00 | \$360.00 | 0507F03549: Reviewing treasury accounting report.   |
| 5/22/2007 | Reed, Brian          | Manager   | United States | Planning                    | 2.0   | \$165.00 | \$330.00 | 0507F00963: Participation in interviews with process owners to update the Packard COT documentation based on 2007 Control Framework and documentation of interview notes. |
| 5/22/2007 | Reed, Brian          | Manager   | United States | Project management          | 1.5   | \$165.00 | \$247.50 | 0507F00959: Oversight and scoping discussions with Frank Nance (Delphi) and Tom Wilkes (Delphi) regarding Packard 2007 controls.  |
| 5/22/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 2.2   | \$165.00 | \$363.00 | 0507F00601: Updating testing templates and audit guidelines to incorporate E&Y and PMO comments.  |
| 5/22/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.3   | \$165.00 | \$214.50 | 0507F00600: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.   |
| 5/22/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.1   | \$165.00 | \$181.50 | 0507F00602: Reviewing Grundig audit plan and discussing it with Clebeerrson Siansi (PwC).   |
| 5/22/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 3.5   | \$110.00 | \$385.00 | 0507F02194: Supporting CARS users via phone/email/Netmeeting.   |
| 5/22/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 3.3   | \$110.00 | \$363.00 | 0507F02193: Supporting CARS users via phone/email/Netmeeting.   |
| 5/22/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 1.2   | \$110.00 | \$132.00 | 0507F02186: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus application.  |
| 5/22/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 0.7   | \$110.00 | \$77.00  | 0507F02187: Discussing the timeline for Certus stress load test with Sanjay D. (Delphi).  |

| Date      | Name              | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/22/2007 | Siansi, Cleberson | Sr Associate | United States | Fixed Assets                   | 3.6   | \$130.00 | \$468.00 | 0507F00638: Documenting walkthrough for Fixed Assets - Warren/OH (Packard) based on the information obtained during the meeting held in 05/16, as well the technical information downloaded from QuickPlace (Test Scripts for Fixed Assets - PN1).           |
| 5/22/2007 | Siansi, Cleberson | Sr Associate | United States | Fixed Assets                   | 3.5   | \$130.00 | \$455.00 | 0507F00639: Continued Documenting walkthrough for Fixed Assets - Warren/OH (Packard) based on the information obtained during the meeting held in 05/16, as well the technical information downloaded from QuickPlace (Test Scripts for Fixed Assets - PN1). |
| 5/22/2007 | Thomas, Rance     | Associate    | United States | Project management             | 3.6   | \$95.00  | \$342.00 | 0507F00977: Profit and loss statement analysis project coding on template.   |
| 5/22/2007 | Thomas, Rance     | Associate    | United States | Project management             | 2.9   | \$95.00  | \$275.50 | 0507F00978: Continued Profit and loss statement analysis project coding on template.   |
| 5/22/2007 | Thomas, Rance     | Associate    | United States | Project management             | 1.7   | \$95.00  | \$161.50 | 0507F00979: Income statement consolidating template.   |
| 5/22/2007 | Wojdyla, Dennis   | Director     | United States | Project Administration (IT)    | 2.0   | \$260.00 | \$520.00 | 0507F00676: Meeting with Darren Orf and Jamshid - finalizing pwc /Delphi ITGCC budget.   |
| 5/22/2007 | Wojdyla, Dennis   | Director     | United States | Packard Testing                | 2.0   | \$260.00 | \$520.00 | 0507F00677: Review preliminary walktrough docs for packard Security.   |
| 5/22/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.9   | \$260.00 | \$234.00 | 0507F01144: Delphi- Discuss with Nicole Mackenzie (PwC) pending issues with billing the Other Tax Consulting Services - Canada invoices in April.  |
| 5/22/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.8   | \$260.00 | \$208.00 | 0507F01136: Review April Expense Consolidator and update formulas.   |
| 5/22/2007 | Woods, Kristy     | Sr Associate | United States | Preparation of fee application | 0.4   | \$260.00 | \$104.00 | 0507F01143: Draft email to Project Giant professionals for additional March pending time and expense detail needed.  |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/22/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.4   | \$260.00 | \$104.00 | 0507F01137: Follow-up emails with professionals regarding fees and expenses to include in the April bill.   |
| 5/22/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01142: Correspondence with PwC professionals regarding missing April time detail.  |
| 5/22/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01141: Other Consulting Services - Confirm Subashi obtained hard-copy of Canadian Invoice to include time detail in April foreign Consolidator.                                  |
| 5/22/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.3   | \$260.00 | \$78.00  | 0507F01138: Project Rock - review April summary of fees and expenses.   |
| 5/22/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.1   | \$260.00 | \$26.00  | 0507F01139: Project Rock - forward April Project Rock detail to Subashi Stendahl (PwC) of fees and expenses to verify it agrees to the Foreign invoice in the foreign payable system. |
| 5/23/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 3.6   | \$130.00 | \$468.00 | 0507F00841: Walkthrough for Packard Production Control.   |
| 5/23/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 3.4   | \$130.00 | \$442.00 | 0507F00842: Walkthrough for Packard Production Control.   |
| 5/23/2007 | Bailey, Jonafel  | Sr Associate | United States | Delphi - Travel                | 1.5   | \$130.00 | \$195.00 | 0507F00843: Travel from Warren to Chicago (3 hrs. * 50%).   |
| 5/23/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 4.0   | \$110.00 | \$440.00 | 0507F01055: I set up all the testing templates for Rashida.   |
| 5/23/2007 | Bann, Courtney   | Associate    | United States | Project Administration (IT)    | 2.0   | \$110.00 | \$220.00 | 0507F01043: I cleaned up the presentation for the team meeting we were having on 5/25/2007 to discuss the documentation process for this years audit.                                 |
| 5/23/2007 | Beasley, Rashida | Associate    | United States | Packard Testing                | 3.4   | \$110.00 | \$374.00 | 0507F00706: Prepared pre-testing of Packards Testing for Access to Program and Data and Changes to Programs and Data.   |

| Date      | Name             | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description   |
|-----------|------------------|--------------|---------------|--------------------|-------|----------|----------|---|
| 5/23/2007 | Beasley, Rashida | Associate    | United States | Packard Testing    | 3.2   | \$110.00 | \$352.00 | 0507F00707: Continued Prepared pre-testing of Packards Testing for Access to Program and Data and Changes to Programs and Data. |
| 5/23/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 3.8   | \$120.00 | \$456.00 | 0507F01385: Detailed PC specific controls walkthrough meeting with Delphi personnel.  |
| 5/23/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs       | 3.2   | \$120.00 | \$384.00 | 0507F01386: Update all COTs impacted by PC specific controls.   |
| 5/23/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 5.0   | \$130.00 | \$650.00 | 0507F00866: Performed review of walkthrough documentation from Courtney Bann (PwC).   |
| 5/23/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing    | 3.0   | \$130.00 | \$390.00 | 0507F00865: Worked with Rashida Beasley to prepare sample and request list for effectiveness testing.                           |
| 5/23/2007 | Braman, Brandon  | Sr Associate | United States | Delphi - Travel    | 0.3   | \$130.00 | \$32.50  | 0507F00873: Extra (above normal commute) travel time to Delphi from home (.5 hrs.* 50%).  |
| 5/23/2007 | Brown, Stasi     | Director     | United States | Project management | 2.6   | \$260.00 | \$676.00 | 0507F01012: Review scoping document including the assignment of TB sites to PwC or Delphi internal audit.                       |
| 5/23/2007 | Brown, Stasi     | Director     | United States | Project management | 2.1   | \$260.00 | \$546.00 | 0507F01014: Review draft 2007 schedule of round one testing.  |
| 5/23/2007 | Brown, Stasi     | Director     | United States | Project management | 1.1   | \$260.00 | \$286.00 | 0507F01015: Review coordination of Mexican tech center and scope of Brazil test sites.  |
| 5/23/2007 | Brown, Stasi     | Director     | United States | Project management | 0.7   | \$260.00 | \$182.00 | 0507F01013: Review Delphi internal audit Asia-Pacific test sites for coordination.  |
| 5/23/2007 | Eckroth, Jenae   | Associate    | United States | Project management | 5.2   | \$180.00 | \$936.00 | 0507F00425: Updating of Finances with new Scoping information.  |
| 5/23/2007 | Eckroth, Jenae   | Associate    | United States | Project management | 1.7   | \$180.00 | \$306.00 | 0507F00423: Pulled new SOX docs off website, categorized for WCo, and Posted.   |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/23/2007 | Eckroth, Jenae      | Associate    | United States | Project management             | 1.1   | \$180.00 | \$198.00 | 0507F00424: Meeting with D. Orf and A. Orf to discuss Scope.                                    |
| 5/23/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 1.5   | \$95.00  | \$142.50 | 0507F01450: E-mails and correspondence related to Delphi, responding to requests and inquiries. |
| 5/23/2007 | Eyman, Genevieve    | Associate    | United States | Preparation of fee application | 0.7   | \$95.00  | \$66.50  | 0507F01452: Coordinated meeting rooms, equipment and office space for Bankruptcy team meeting.  |
| 5/23/2007 | Eyman, Genevieve    | Associate    | United States | Preparation of fee application | 0.4   | \$95.00  | \$38.00  | 0507F01451: Discussion with M Peterson to coordinate Bankruptcy Team meeting.                   |
| 5/23/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 0.3   | \$95.00  | \$28.50  | 0507F01449: Meeting with L Meyer regarding conference room access for the core team at Delphi.  |
| 5/23/2007 | Fatima, Subia       | Associate    | United States | Inventory                      | 4.0   | \$110.00 | \$440.00 | 0507F00467: Part-take in the inventory walkthrough at Packard.                                  |
| 5/23/2007 | Fatima, Subia       | Associate    | United States | Delphi - Travel                | 1.6   | \$110.00 | \$170.50 | 0507F00466: Travel from Warren to Chicago (3.1 hrs. * 50%).                                     |
| 5/23/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 1.3   | \$280.00 | \$364.00 | 0507F00515: Review and respond to client related e-mail.  |
| 5/23/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.5   | \$130.00 | \$325.00 | 0507F01502: 1969 Testing of SAP Controls Configuration/Manual Verification - Continued.         |
| 5/23/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.3   | \$130.00 | \$299.00 | 0507F01503: Review of documentations results from Assoc./Sr Assoc.                              |
| 5/23/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.1   | \$130.00 | \$273.00 | 0507F01501: 1970 Testing of SAP Controls Configuration/Manual Verification - Continued.         |
| 5/23/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 1.2   | \$130.00 | \$156.00 | 0507F01500: 1971 Testing of SAP Controls Configuration/Manual Verification - Continued.         |

| Date      | Name              | Position     | Work Country   | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|----------------|--------------------------------|-------|----------|------------|--|
| 5/23/2007 | Herring, Chevonne | Associate    | United States  | Preparation of fee application | 3.3   | \$205.00 | \$676.50   | 0507F01365: April Expense Consolidator Report - 1st Review (identification of missing documentation).  |
| 5/23/2007 | Herring, Chevonne | Associate    | United States  | Preparation of fee application | 2.3   | \$205.00 | \$471.50   | 0507F01366: April Expense Consolidator Report - Populating Business Purpose.   |
| 5/23/2007 | Herring, Chevonne | Associate    | United States  | Preparation of fee application | 1.4   | \$205.00 | \$287.00   | 0507F01364: Summary of Expenses formatted and added to April Consolidator for PR employees.  |
| 5/23/2007 | Keener, Stuart    | Associate    | United States  | Other                          | 0.4   | \$95.00  | \$38.00    | 0507F00535: Closure meeting with US IT and Michael Peterson.   |
| 5/23/2007 | King, Langdon     | Sr Associate | United States  | Role Redesign                  | 4.3   | \$200.00 | \$860.00   | 0507F00729: Analyzed old security roles to determine where users were receiving access to specific transactions.   |
| 5/23/2007 | King, Langdon     | Sr Associate | United States  | Role Redesign                  | 2.6   | \$200.00 | \$520.00   | 0507F00730: Reviewed sensitive developer objects in roles to verify correct values were set.   |
| 5/23/2007 | King, Langdon     | Sr Associate | United States  | Role Redesign                  | 1.1   | \$200.00 | \$220.00   | 0507F00728: Ran programs to change the field KOSTL to an org level.  |
| 5/23/2007 | Kus, Vitezslav    | Manager      | Czech Republic | Other (Foreign staff use only) | 2.4   | \$175.00 | \$420.00   | 0507F04429: Preparation of the new process for handling changes in trading partners within Master data with Accenture (Lenka Prcikova, Linda Hrbackova). |
| 5/23/2007 | Kus, Vitezslav    | Manager      | Czech Republic | Other (Foreign staff use only) | 1.6   | \$175.00 | \$280.00   | 0507F04428: Service Review Board Meeting call with Delphi France (Lionel Rocca) and Accenture (Zaneta Mudrakova).  |
| 5/23/2007 | Kus, Vitezslav    | Manager      | Czech Republic | Other (Foreign staff use only) | 0.6   | \$175.00 | \$105.00   | 0507F04430: Follow up on SOX issue with Carlo Peretti (Delphi Italy).  |
| 5/23/2007 | Lane, Chris       | Director     | United States  | Role Redesign                  | 3.0   | \$360.00 | \$1,080.00 | 0507F00885: Build enabler roles.   |

| Date      | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description   |
|-----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|---|
| 5/23/2007 | Navarro, Paola       | Sr Associate | United States | Project management          | 4.3   | \$120.00 | \$516.00 | 0507F00583: Read through SOX Manual and based on information located in it added sections/tasks accordingly into the Roles & Responsibilities chart to ensure all activities will be addressed. |
| 5/23/2007 | Orf, Anne            | Sr Associate | United States | Project management          | 5.0   | \$120.00 | \$600.00 | 0507F01066: Revisions to the 2007 draft schedule.   |
| 5/23/2007 | Orf, Anne            | Sr Associate | United States | Project management          | 1.0   | \$120.00 | \$120.00 | 0507F01064: Staffing meeting with Darren Orf.   |
| 5/23/2007 | Orf, Darren          | Manager      | United States | Project management          | 2.1   | \$280.00 | \$588.00 | 0507F00924: Completed updates to scoping file as requested by K. St. Romain and forwarded open issues to her for response.  |
| 5/23/2007 | Orf, Darren          | Manager      | United States | Project management          | 1.9   | \$280.00 | \$532.00 | 0507F00922: Investigated and resolved scoping issue with Mexico MTC to ensure non-duplicate site effort.  |
| 5/23/2007 | Orf, Darren          | Manager      | United States | Project management          | 1.1   | \$280.00 | \$308.00 | 0507F00923: Meeting with J. Eckroth and A. Orf to discuss scoping/planning impact.  |
| 5/23/2007 | Orf, Darren          | Manager      | United States | Project management          | 0.7   | \$280.00 | \$196.00 | 0507F00921: Met with K. St. Romain to discuss scoping clarification.  |
| 5/23/2007 | Reed, Brian          | Manager      | United States | Project management          | 1.5   | \$165.00 | \$247.50 | 0507F00960: Oversight and scoping discussions with Frank Nance (Delphi) and Tom Wilkes (Delphi) regarding Packard 2007 controls.  |
| 5/23/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 3.7   | \$165.00 | \$610.50 | 0507F00605: Planning and resource selection for US - Steering, Germany-Grundig, US-Packard, France - Blois, India and UK - Stonehouse Systems,.   |
| 5/23/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.2   | \$165.00 | \$198.00 | 0507F00604: Planning for UK-Stonehouse testing and investigating hotels and aire fares for the audit.   |

| Date      | Name                 | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|----------------------|------------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/23/2007 | Sadaghiyani, Jamshid | Manager          | United States | Project Administration (IT)    | 0.6   | \$165.00 | \$99.00  | 0507F00603: Discussing the testing template and audit guides with Delphi- IAS, Marcus Harris (Delphi) and Manish Zaveri (Delphi).                       |
| 5/23/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 3.8   | \$110.00 | \$418.00 | 0507F02195: Testing the CARS STG system for errors and diagnosis.   |
| 5/23/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 2.4   | \$110.00 | \$264.00 | 0507F02196: Performing account maintenance in CARS.   |
| 5/23/2007 | Shehi, Renis         | Associate        | United States | Certus/CARS Program            | 2.2   | \$110.00 | \$242.00 | 0507F02197: Supporting CARS users via phone/email/Netmeeting.   |
| 5/23/2007 | Siansi, Cleberson    | Sr Associate     | United States | Fixed Assets                   | 3.7   | \$130.00 | \$481.00 | 0507F00645: Documenting/ Updating walkthrough for Fixed Assets (Warren - OH/ Packard) based on directions from Jonafel Bailey and Sid Parakh.           |
| 5/23/2007 | Siansi, Cleberson    | Sr Associate     | United States | Fixed Assets                   | 3.2   | \$130.00 | \$416.00 | 0507F00646: Continued Documenting/ Updating walkthrough for Fixed Assets (Warren - OH/ Packard) based on directions from Jonafel Bailey and Sid Parakh. |
| 5/23/2007 | Siansi, Cleberson    | Sr Associate     | United States | Project Administration (IT)    | 1.2   | \$130.00 | \$156.00 | 0507F00647: Preparing meeting materials and schedule for ITGC review to be performed in Grundig from June 11-29.  |
| 5/23/2007 | Stendahl, Subashi    | Paraprofessional | United States | Preparation of fee application | 3.0   | \$135.00 | \$405.00 | 0507F01185: Accumulation and reconciliation of Foreign expenses since Andrea's maternity leave.   |
| 5/23/2007 | Thomas, Rance        | Associate        | United States | Project management             | 3.9   | \$95.00  | \$370.50 | 0507F00980: Profit and loss statement analysis project coding on template.  |
| 5/23/2007 | Thomas, Rance        | Associate        | United States | Project management             | 2.4   | \$95.00  | \$228.00 | 0507F00981: Continued Profit and loss statement analysis project coding on template.  |
| 5/23/2007 | Thomas, Rance        | Associate        | United States | Project management             | 1.9   | \$95.00  | \$180.50 | 0507F00982: Profit and loss statement analysis project coding on template.  |



| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/23/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 2.3   | \$165.00 | \$379.50 | 0507F03486: Review of new controls documented per Ravi Kallapalli (Delphi).   |
| 5/23/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F03487: Review of Sox Manual.   |
| 5/23/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.4   | \$165.00 | \$66.00  | 0507F03488: Email to international teams drafted regarding prior findings.  |
| 5/23/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.2   | \$165.00 | \$33.00  | 0507F03489: Review of team roster for 2007, evaluated resources.  |
| 5/23/2007 | Verma, Siddhant     | Associate    | United States | Other                          | 4.5   | \$95.00  | \$427.50 | 0507F00656: Read the 2007 Delphi SOX manual to understand the testing methodology.  |
| 5/23/2007 | Verma, Siddhant     | Associate    | United States | Other                          | 3.7   | \$95.00  | \$351.50 | 0507F00657: Continued Read the 2007 Delphi SOX manual to understand the testing methodology.                              |
| 5/23/2007 | Wojdyla, Dennis     | Director     | United States | Packard Testing                | 3.0   | \$260.00 | \$780.00 | 0507F00678: Review final Packard walkthrough docs for Program Changes and Security.                                       |
| 5/23/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)    | 1.2   | \$260.00 | \$312.00 | 0507F00681: Made changes to walkthrough template.   |
| 5/23/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00 | 0507F00680: Finalized budget and schedule with jamshid (PwC).   |
| 5/23/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)    | 0.5   | \$260.00 | \$130.00 | 0507F00679: Reviewed Joe P (Delphi) changes to framework.   |
| 5/23/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 1.8   | \$260.00 | \$468.00 | 0507F01156: Connectivity with Nicole regarding upcoming meeting.  |
| 5/23/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0507F01145: Review April Expense Consolidator and review the professional notes/comments Chevonne Herring (PwC) included. |
| 5/23/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 0.1   | \$260.00 | \$26.00  | 0507F01147: Discuss with Chevonne Herring how to incorporate Project Rock Expenses into the April Consolidator.           |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/23/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 0.1   | \$260.00 | \$26.00  | 0507F01155: Discussion with Mike Peterson (PwC) regarding meeting to discuss web-based application that will be rolled out in June for Delphi time-recording. |
| 5/24/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.4   | \$130.00 | \$572.00 | 0507F00845: Documentation for the PN1 configuration testing.  |
| 5/24/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 3.6   | \$130.00 | \$468.00 | 0507F00844: Documentation for the PN1 configuration testing.  |
| 5/24/2007 | Bann, Courtney   | Associate    | United States | Packard Testing                | 5.0   | \$110.00 | \$550.00 | 0507F01056: I got all the documentation together and got it to Rashida for the testing she would be doing and went over it with her.                          |
| 5/24/2007 | Bann, Courtney   | Associate    | United States | Project Administration (IT)    | 3.0   | \$110.00 | \$330.00 | 0507F01044: I continued to make adjustments to the Working Community and prepare myself for the presentation scheduled for the next day.                      |
| 5/24/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 3.3   | \$120.00 | \$396.00 | 0507F01388: Update Financial Reporting COTs.  |
| 5/24/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 3.2   | \$120.00 | \$384.00 | 0507F01389: Update Fixed Asset COT.   |
| 5/24/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 1.0   | \$120.00 | \$120.00 | 0507F01390: Meeting with Chris Zerull to discuss Pre Production Design & Development Expenditures.  |
| 5/24/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 0.5   | \$120.00 | \$60.00  | 0507F01387: Meeting with Chip High to discuss Financial Reporting Controls.   |
| 5/24/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing                | 4.0   | \$130.00 | \$520.00 | 0507F00867: Worked on formatting effectiveness testing template, and teaching Rashida B. on how to use it, go over responsibilities and assignments.          |
| 5/24/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing                | 4.0   | \$130.00 | \$520.00 | 0507F00868: Performed review of walkthrough documentation from Courtney Bann (PwC) for Logical Security and Access.   |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 5/24/2007 | Brown, Stasi     | Director  | United States | HR/Pension Assistance          | 1.6   | \$260.00 | \$416.00   | 0507F01017: Review materials for the Material Weakness Executive Leader Kick-Off meeting.  |
| 5/24/2007 | Brown, Stasi     | Director  | United States | Project management             | 0.9   | \$260.00 | \$234.00   | 0507F01016: Meeting - standing Thursday update meeting with Jim Garrett (Delphi Asst. Controller) and Rance Thomas (PwC) to discuss current state of Corporate balance sheet and income statement analytics project. |
| 5/24/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 1.5   | \$165.00 | \$247.50   | 0507F00389: Review of sensitive SAP authorization objects in new role design - reveiew was focused on Development objects.   |
| 5/24/2007 | Decker, Brian    | Partner   | United States | Project management             | 2.6   | \$390.00 | \$1,014.00 | 0507F00407: Meeting with Bayles (Delphi) to discuss 2007 SOX goals, including PwC expectations and deliverables .  |
| 5/24/2007 | Decker, Brian    | Partner   | United States | Preparation of fee application | 0.6   | \$390.00 | \$234.00   | 0507F01425: Preliminary review of fee examiner reports.  |
| 5/24/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.2   | \$200.00 | \$40.00    | 0507F05132: Billing Jan-Mar: updated time trackers sent to Nicole MacKenzie.   |
| 5/24/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00    | 0507F05129: Billing Jan-Mar: updated time trackers sent to Nicole MacKenzie.   |
| 5/24/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00    | 0507F05130: Billing Jan-Mar: updated time trackers sent to Nicole MacKenzie.   |
| 5/24/2007 | Delaunay, Helene | Manager   | France        | Other (Foreign staff use only) | 0.1   | \$200.00 | \$20.00    | 0507F05131: Billing Jan-Mar: updated time trackers sent to Nicole MacKenzie.   |
| 5/24/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 5.5   | \$180.00 | \$990.00   | 0507F00427: Updating of Finances with new Scoping information.   |
| 5/24/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 1.3   | \$180.00 | \$234.00   | 0507F00428: Conversation with D. Orf about finances and new scoping information.   |
| 5/24/2007 | Eckroth, Jenae   | Associate | United States | Delphi - Travel                | 0.8   | \$180.00 | \$135.00   | 0507F00426: Travel from Troy, Michigan to Cedar Rapids, Iowa (1.5 hr *50%).  |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 5/24/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.3   | \$95.00  | \$123.50   | 0507F01458: Researched outstanding Pending Expenses and updated new detail in spreadsheet.   |
| 5/24/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.2   | \$95.00  | \$114.00   | 0507F01456: Finalized arrangements for bankruptcy fee review meeting - communications via e-mail, and discussions with M Peterson. |
| 5/24/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.1   | \$95.00  | \$104.50   | 0507F01453: E-mails and correspondence related to Delphi - responded to inquiries and requests.                                    |
| 5/24/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.8   | \$95.00  | \$76.00    | 0507F01454: Meetings with M Sakowski and R Smithson to discuss Delphi group functions.   |
| 5/24/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.7   | \$95.00  | \$66.50    | 0507F01457: Telephone discussions with M Lister and research regarding International invoice from Hungry.                          |
| 5/24/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.4   | \$95.00  | \$38.00    | 0507F01455: Worked with L Meyers to update Delphi access list.   |
| 5/24/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 4.9   | \$110.00 | \$539.00   | 0507F00469: Document test results for the PN1 revenue cycle.   |
| 5/24/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 3.1   | \$110.00 | \$341.00   | 0507F00468: Document results of the walkthrough at Packard for the inventory cycle.  |
| 5/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 5.1   | \$280.00 | \$1,428.00 | 0507F00511: Load Certus staging with Share, Master, and linked controls as test data.  |
| 5/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 1.6   | \$280.00 | \$448.00   | 0507F00513: Discuss IT macro with dhoerger(hmc) on conf call, outline staging test data strategy.                                  |
| 5/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.9   | \$280.00 | \$252.00   | 0507F00512: Review test data entry and next steps with Cadams(delphi).   |
| 5/24/2007 | Fisher, Tamara   | Manager   | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00   | 0507F00514: Review/respond to client related e-mail from previous day.   |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/24/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel                | 0.3   | \$280.00 | \$70.00  | 0507F00517: Travel during Delphi business hours (.5 hrs. * 50%).                              |
| 5/24/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 3.2   | \$130.00 | \$416.00 | 0507F01504: 1968 Testing of SAP Controls Configuration/Manual Verification - Continued.       |
| 5/24/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 2.6   | \$130.00 | \$338.00 | 0507F01505: Development of project plan for INTL instances of SAP Controls testing.           |
| 5/24/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 0.7   | \$130.00 | \$91.00  | 0507F01506: 1967 Testing of SAP Controls Configuration/Manual Verification - Continued.       |
| 5/24/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 1.6   | \$205.00 | \$328.00 | 0507F01368: April Expense Consolidator Report - QC, formatting and total tie out.             |
| 5/24/2007 | Herring, Chevonne   | Associate    | United States | Preparation of fee application | 1.5   | \$205.00 | \$307.50 | 0507F01367: April Expense Consolidator Report - Populating Business Purpose.                  |
| 5/24/2007 | Johnson, Theresa    | Manager      | United States | Project management             | 1.6   | \$165.00 | \$264.00 | 0507F03555: Transition discussion off Delphi with A. Brown, B. Decker and K. VanGorder (PwC). |
| 5/24/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 3.2   | \$200.00 | \$640.00 | 0507F00732: Mapped roles with more than one tcode to appropriate users.                       |
| 5/24/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 2.6   | \$200.00 | \$520.00 | 0507F00733: Performed review of new security roles to identify duplications of functionality. |
| 5/24/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 1.9   | \$200.00 | \$380.00 | 0507F00731: Reviewed sensitive basis objects in roles to verify correct values were set.      |
| 5/24/2007 | King, Langdon       | Sr Associate | United States | Role Redesign                  | 0.3   | \$200.00 | \$60.00  | 0507F00734: Developed plan to address project open items.                                     |
| 5/24/2007 | Lane, Chris         | Director     | United States | Role Redesign                  | 1.0   | \$360.00 | \$360.00 | 0507F00886: Discuss project extension with Scott.   |

| Date      | Name             | Position     | Work Country  | Task Code          | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|--------------------|-------|----------|------------|---|
| 5/24/2007 | Navarro, Paola   | Sr Associate | United States | Project management | 1.7   | \$120.00 | \$204.00   | 0507F00584: Read SOX Manual and added sections/tasks accordingly into the Roles & Responsibilities chart based on info provided here.                                     |
| 5/24/2007 | Navarro, Paola   | Sr Associate | United States | Project management | 1.3   | \$120.00 | \$156.00   | 0507F00585: Prepared and submitted questions to Core Team to be discussed with Karen St Romain about the SOX Manual and SOX 2007 Testing procedures.                      |
| 5/24/2007 | Orf, Darren      | Manager      | United States | Project management | 1.7   | \$280.00 | \$476.00   | 0507F00925: Began creation of project risk and issue logs.  |
| 5/24/2007 | Orf, Darren      | Manager      | United States | Project management | 1.3   | \$280.00 | \$364.00   | 0507F00927: Discussed project finances and scoping updates with J. Eckroth.   |
| 5/24/2007 | Orf, Darren      | Manager      | United States | Project management | 0.7   | \$280.00 | \$196.00   | 0507F00929: Reviewed and updated milestone chart.   |
| 5/24/2007 | Orf, Darren      | Manager      | United States | Project management | 0.3   | \$280.00 | \$84.00    | 0507F00928: Corresponded with SAP team regarding budget issues.   |
| 5/24/2007 | Osterman, Scott  | Director     | United States | Role Redesign      | 3.2   | \$360.00 | \$1,152.00 | 0507F00956: IT resource discussion, alternative development, GRC product options analysis.  |
| 5/24/2007 | Osterman, Scott  | Director     | United States | Project Management | 2.1   | \$260.00 | \$546.00   | 0507F00955: Work with Sid Parakh (PwC) to evaluate in scope locations and scoping discussions with team,.   |
| 5/24/2007 | Parakh, Siddarth | Manager      | United States | Expenditure        | 4.6   | \$165.00 | \$759.00   | 0507F01571: Review purchase order field status configuration testing - expenditures - PN1 instance.   |
| 5/24/2007 | Parakh, Siddarth | Manager      | United States | Expenditure        | 3.5   | \$165.00 | \$577.50   | 0507F01570: Review requisition release strategies configuration testing - expenditures - PN1 instance.  |
| 5/24/2007 | Reed, Brian      | Manager      | United States | Planning           | 1.5   | \$165.00 | \$247.50   | 0507F00964: Participation in interviews with process owners to update the Packard COT documentation based on 2007 Control Framework and documentation of interview notes. |

| Date      | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description   |
|-----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|---|
| 5/24/2007 | Sadaghiyani, Jamshid | Manager      | United States | Packard Manager Review      | 4.1   | \$165.00 | \$676.50 | 0507F00608: Reviewing Packard walkthrough.  |
| 5/24/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.9   | \$165.00 | \$313.50 | 0507F00606: Participating in the weekly IT Coordinators conference call with Marcus Harris (Delphi), Manish Zaveri (Delphi), Dennis Wojdyla (PwC) and other IT Coordinators to discuss 2007 SOX management testing. |
| 5/24/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 0.9   | \$165.00 | \$148.50 | 0507F00607: Participating in "Upcoming Delphi SOX Walkthroughs" with Steve Sanford (HP) and Veronique De Martel (Delphi) to explain and discuss the walkthrough process.  |
| 5/24/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.5   | \$110.00 | \$385.00 | 0507F02199: Supporting M Wolfenden (HMC) with the loading of zero balance accounts.   |
| 5/24/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 2.2   | \$110.00 | \$242.00 | 0507F02200: Supporting CARS users via phone/email/Netmeeting.   |
| 5/24/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 1.3   | \$110.00 | \$143.00 | 0507F02198: Update meeting with M Fawcett and K Fedoronko (delphi) regarding the CARS application.  |
| 5/24/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 1.0   | \$110.00 | \$110.00 | 0507F02201: Hard copy print out of the framework and highlight of the missing control types.  |
| 5/24/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 3.3   | \$130.00 | \$429.00 | 0507F00648: Updating testing documentation for control activity 1.2.3.2.3 (Expenditures - PN1) based on Stephanie's review Notes.   |
| 5/24/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 3.2   | \$130.00 | \$416.00 | 0507F00649: Continued Updating testing documentation for control activity 1.2.3.2.3 (Expenditures - PN1) based on Stephanie's review Notes.   |
| 5/24/2007 | Siansi, Cleberson    | Sr Associate | United States | Fixed Assets                | 1.1   | \$130.00 | \$143.00 | 0507F00640: Reviewing COTs for Fixed Assets and Inventory (Packard).  |

| Date      | Name                | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/24/2007 | Siansi, Cleberson   | Sr Associate     | United States | Inventory                      | 0.6   | \$130.00 | \$78.00  | 0507F00650: Conference call with Stephanie F., Jonafel B., and Subia F. - Discussing COT review for Packard (Warren - OH). |
| 5/24/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application | 4.0   | \$135.00 | \$540.00 | 0507F01184: Review of time and expense templates for France, Italy, Mexico, Czech Republic & Spain. Work on consolidators. |
| 5/24/2007 | Thomas, Rance       | Associate        | United States | Project management             | 4.6   | \$95.00  | \$437.00 | 0507F00983: Income statement consolidating template.   |
| 5/24/2007 | Thomas, Rance       | Associate        | United States | Project management             | 2.1   | \$95.00  | \$199.50 | 0507F00989: Income statement consolidating template.   |
| 5/24/2007 | Thomas, Rance       | Associate        | United States | Project management             | 2.0   | \$95.00  | \$190.00 | 0507F00984: Consolidating Journal Vouchers background.   |
| 5/24/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 2.1   | \$165.00 | \$346.50 | 0507F03495: Review weekly status update for validation leads.  |
| 5/24/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 2.1   | \$165.00 | \$346.50 | 0507F03490: Participate in PwC staffing calls.   |
| 5/24/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 1.3   | \$165.00 | \$214.50 | 0507F03491: Review Material Weakness kick off letter.  |
| 5/24/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 1.2   | \$165.00 | \$198.00 | 0507F03493: Review quality assurance results for division.   |
| 5/24/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F03494: Review of Sox Manual.  |
| 5/24/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03492: Discussion with Anne Orf over (PwC) for manager assignments.   |
| 5/24/2007 | Verma, Siddhant     | Associate        | United States | Other                          | 5.1   | \$95.00  | \$484.50 | 0507F00658: Read the 2007 Delphi SOX manual to understand the testing methodology.   |
| 5/24/2007 | Verma, Siddhant     | Associate        | United States | Other                          | 3.6   | \$95.00  | \$342.00 | 0507F00659: Continued Read the 2007 Delphi SOX manual to understand the testing methodology.                               |



| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/24/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00 | 0507F00683: Packard walkthrough review- Logical Security.  |
| 5/24/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00 | 0507F00684: Packard Walkthrough review - Program Changes.  |
| 5/24/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00 | 0507F00682: ITccordinators call.   |
| 5/24/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 3.3   | \$260.00 | \$858.00 | 0507F01159: Reconcile the April time posted to the WCO to that submitted to GFS and identify remaining missing time.                                 |
| 5/24/2007 | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 1.5   | \$260.00 | \$390.00 | 0507F01158: Prepare electronic files to attach the February Fee Application onto the SIMS database for Legal Cost to review.                         |
| 5/25/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | 3.4   | \$130.00 | \$442.00 | 0507F00846: Documentation for the PN1 configuration testing.   |
| 5/25/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | 2.8   | \$130.00 | \$364.00 | 0507F00847: Continued Documentation for the PN1 configuration testing.   |
| 5/25/2007 | Bann, Courtney  | Associate    | United States | Project Administration (IT)    | 2.0   | \$110.00 | \$220.00 | 0507F01045: Jamshid and myself presented the documentation process flow to our team..  |
| 5/25/2007 | Bann, Courtney  | Associate    | United States | Project Administration (IT)    | 2.0   | \$110.00 | \$220.00 | 0507F01046: Went over some documentation notes we came up with after completing our first round of testing at Packard.                               |
| 5/25/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing                | 4.0   | \$130.00 | \$520.00 | 0507F00869: Finished first draft review of walkthrough workpapers, sent copies to E&Y.   |
| 5/25/2007 | Braman, Brandon | Sr Associate | United States | ITGC Framework                 | 2.0   | \$130.00 | \$260.00 | 0507F00870: Meeting with Delphi IT team to go over lessons learned from using walkthrough templates and effectiveness templates for 2007 audit year. |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|--|
| 5/25/2007 | Brown, Stasi     | Director  | United States | Project management             | 1.9   | \$260.00 | \$494.00 | 0507F01020: Review status of control objective templates being compiled by Packard walkthrough team for submission to David Bayles (Delphi SOX).   |
| 5/25/2007 | Brown, Stasi     | Director  | United States | HR/Pension Assistance          | 1.1   | \$260.00 | \$286.00 | 0507F01018: Compile materials for prep meeting with Ann Bianco (Delphi SOX) regarding the demographic data material weakness.                      |
| 5/25/2007 | Brown, Stasi     | Director  | United States | HR/Pension Assistance          | 0.5   | \$260.00 | \$130.00 | 0507F01019: Discussion with Jon Shapiro (Gupton Mars) regarding final material weakness memo for demographic data feeds memo for 2006 remediation. |
| 5/25/2007 | Cummins, Nathan  | Associate | United States | Role Redesign                  | 4.5   | \$165.00 | \$742.50 | 0507F00390: Prepared data for updated user mapping.  |
| 5/25/2007 | Decker, Brian    | Partner   | United States | Preparation of fee application | 1.8   | \$390.00 | \$702.00 | 0507F01426: Detailed review of fee examiner reports.   |
| 5/25/2007 | Decker, Brian    | Partner   | United States | Project management             | 1.2   | \$390.00 | \$468.00 | 0507F00410: Review of draft Packard SAP documentation .  |
| 5/25/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.7   | \$390.00 | \$273.00 | 0507F00408: Discussion with Jim Whitson of Delphi regarding PwC 2007 MSA and Statements of Work .  |
| 5/25/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.4   | \$390.00 | \$156.00 | 0507F00409: Discussion with David Bayles (Delphi) regarding Packard SAP documentation .  |
| 5/25/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.5   | \$180.00 | \$90.00  | 0507F00429: Weekly status report updates & email.  |
| 5/25/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 2.4   | \$95.00  | \$228.00 | 0507F01463: Researched outstanding February Pending Expenses and contacted specific individuals to discuss their detail and updated spreadsheet.   |
| 5/25/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.8   | \$95.00  | \$76.00  | 0507F01460: E-mail and communications related to Delphi.   |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/25/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 0.7   | \$95.00  | \$66.50  | 0507F01461: Coordinated attendance and materials for Delphi Team function with R Smithson (Delphi).                        |
| 5/25/2007 | Eyman, Genevieve    | Associate    | United States | Preparation of fee application | 0.4   | \$95.00  | \$38.00  | 0507F01464: Followed up with M Lister regarding Hungry foreign invoice research, and e-mail related communications.        |
| 5/25/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 0.4   | \$95.00  | \$38.00  | 0507F01459: Sent out invitations for Delphi team function.   |
| 5/25/2007 | Eyman, Genevieve    | Associate    | United States | Project management             | 0.3   | \$95.00  | \$28.50  | 0507F01462: Discussion with B Decker related to Delphi meeting.  |
| 5/25/2007 | Fatima, Subia       | Associate    | United States | Revenue                        | 3.1   | \$110.00 | \$341.00 | 0507F00470: Document results of the walkthrough at Packard concerning the revenue cycle.                                   |
| 5/25/2007 | Fatima, Subia       | Associate    | United States | Revenue                        | 2.9   | \$110.00 | \$319.00 | 0507F00471: Document test results for the PN1 revenue cycle.   |
| 5/25/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program            | 0.6   | \$280.00 | \$168.00 | 0507F00516: Participate in Certus status meeting with mfawcett(delphi), cadams(delphi), rshehi(pwc), dchurch(dixon allen). |
| 5/25/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 3.4   | \$130.00 | \$442.00 | 0507F01509: Adminstrative tasks (IE documentation of staff issues for consideration of the team ).                         |
| 5/25/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory                      | 3.2   | \$130.00 | \$416.00 | 0507F01507: 1966 Testing of SAP Controls Configuration/Manual Verification - Continued.                                    |
| 5/25/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure                    | 1.4   | \$130.00 | \$182.00 | 0507F01510: 1965 Testing of SAP Controls Configuration/Manual Verification - Continued.                                    |
| 5/25/2007 | Keener, Stuart      | Associate    | United States | Other                          | 2.7   | \$95.00  | \$256.50 | 0507F00536: Created end user and administrator documentation to prepare the roll out for the new time tracker application. |

| Date      | Name             | Position     | Work Country   | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|--------------|----------------|--------------------------------|-------|----------|----------|---|
| 5/25/2007 | Kus, Vitezslav   | Manager      | Czech Republic | Other (Foreign staff use only) | 2.8   | \$175.00 | \$490.00 | 0507F04431: Service Review Board call with Accenture (Zaneta Mudrakova) and Delphi Italy (Carlo Peretti).   |
| 5/25/2007 | Navarro, Paola   | Sr Associate | United States  | Project management             | 2.2   | \$120.00 | \$264.00 | 0507F00589: Met with Kim Van Gorder to discuss questions to be presented to Karen St Romain in regards to the SOX Manual.                         |
| 5/25/2007 | Navarro, Paola   | Sr Associate | United States  | Project management             | 1.6   | \$120.00 | \$192.00 | 0507F00590: Added more layers/activities to the drafted document defining Roles & Responsibilities for the 2007 SOX Compliance Process at Delphi. |
| 5/25/2007 | Orf, Darren      | Manager      | United States  | Project management             | 1.8   | \$280.00 | \$504.00 | 0507F00932: Compiled actual site locations from location list on Delphi Apollo site to inform foreign and domestic teams where to validate.       |
| 5/25/2007 | Orf, Darren      | Manager      | United States  | Project management             | 1.3   | \$280.00 | \$364.00 | 0507F00931: Reviewed scope list and developed foreign communication to notify scoped out countries of changes.                                    |
| 5/25/2007 | Orf, Darren      | Manager      | United States  | Preparation of fee application | 1.1   | \$280.00 | \$308.00 | 0507F00930: Discussed expense items for Treasury with PMO group and followed up on specific cited items for removal from the bankruptcy filings.  |
| 5/25/2007 | Orf, Darren      | Manager      | United States  | Foreign coordination           | 0.8   | \$280.00 | \$224.00 | 0507F00933: Worked on foreign budgets for distribution.   |
| 5/25/2007 | Osterman, Scott  | Director     | United States  | Role Redesign                  | 2.0   | \$360.00 | \$720.00 | 0507F00957: Technical update discussions, IT resource discussions.  |
| 5/25/2007 | Parakh, Siddarth | Manager      | United States  | Expenditure                    | 4.2   | \$165.00 | \$693.00 | 0507F01573: Review automatic account determination - movement 101 (GR) configuration testing - expenditures - PN1 instance.                       |
| 5/25/2007 | Parakh, Siddarth | Manager      | United States  | Expenditure                    | 4.0   | \$165.00 | \$660.00 | 0507F01572: Review goods receipt field status configuration testing - expenditures - PN1 instance.  |

| Date      | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|--|
| 5/25/2007 | Perkins, Daniel      | Director     | United States | Planning                    | 2.0   | \$360.00 | \$720.00 | 0507F03550: Finalizing treasury accounting.  |
| 5/25/2007 | Reed, Brian          | Manager      | United States | Planning                    | 2.0   | \$165.00 | \$330.00 | 0507F00965: Participation in interviews with process owners to update the Packard COT documentation based on 2007 Control Framework and documentation of interview notes.                              |
| 5/25/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.9   | \$165.00 | \$313.50 | 0507F00609: Participating in IT Working Community secession to discuss the review process and documentation requirements with Cleberson Siansi (PwC), Brandon Braman (PwC) and Cleberson Siansi (PwC). |
| 5/25/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.7   | \$165.00 | \$280.50 | 0507F00612: Making trip reservation for Germany Grundig & UK-Stonehouse.   |
| 5/25/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.3   | \$165.00 | \$214.50 | 0507F00611: Discussing the review process with Dennis Wojdyla (PwC), Cleberson Siansi (PwC) and Brandon Braman (PwC).  |
| 5/25/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 1.2   | \$165.00 | \$198.00 | 0507F00610: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.  |
| 5/25/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.4   | \$110.00 | \$374.00 | 0507F02203: Supporting M Wolfenden (HMC) with the loading of zero balance accounts.  |
| 5/25/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 1.8   | \$110.00 | \$198.00 | 0507F02202: Update meeting with M Fawcett and C Adams (Delphi) regarding the Certus application.   |
| 5/25/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 1.2   | \$110.00 | \$132.00 | 0507F02204: Framework and highlight of the missing control types.  |
| 5/25/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 1.2   | \$130.00 | \$156.00 | 0507F00630: Updating testing documentation for control activity 1.2.3.2.3 (Expenditures - PN1) based on Stephanie's review Notes.  |

| Date      | Name                | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/25/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application | 3.0   | \$135.00 | \$405.00 | 0507F01182: Work on April time and expense consolidators.                                    |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 2.2   | \$165.00 | \$363.00 | 0507F03496: Paola Navarro (PwC) debrief on SOX core team manual.                             |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F03500: Review draft schedule of Q1 schedule for round one.                              |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.9   | \$165.00 | \$148.50 | 0507F03506: Meeting Matt Weiss regarding expectations for quality of product.                |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F03497: Meeting Matt Weiss regarding expectations for quality of product.                |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.6   | \$165.00 | \$99.00  | 0507F03501: Reviewed Deficiencies over Cut off.  |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03505: Paola Navarro (PwC) debrief on SOX core team manual.                             |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03498: Discussion with "Erik Matusky regarding project status.                          |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03502: Discussion with Dbby Tsai (PwC) over testing documentation.                      |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03499: Review of committee materials for SOX update meeting.                            |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.2   | \$165.00 | \$33.00  | 0507F03503: Review of new controls documented while away.                                    |
| 5/25/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.2   | \$165.00 | \$33.00  | 0507F03504: Review of Sox Manual.  |
| 5/25/2007 | Verma, Siddhant     | Associate        | United States | Other                          | 3.5   | \$95.00  | \$332.50 | 0507F00660: Read the 2007 Delphi SOX manual to understand the testing methodology.           |
| 5/25/2007 | Verma, Siddhant     | Associate        | United States | Other                          | 2.9   | \$95.00  | \$275.50 | 0507F00661: Continued Read the 2007 Delphi SOX manual to understand the testing methodology. |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 5/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 4.3   | \$260.00 | \$1,118.00 | 0507F01160: Reconcile the April time posted to the WCO to that submitted to GFS and identify remaining missing time.   |
| 5/25/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 3.6   | \$260.00 | \$936.00   | 0507F01161: Continued Reconcile the April time posted to the WCO to that submitted to GFS and identify remaining missing time.   |
| 5/28/2007 | Parakh, Siddarth    | Manager      | United States | Expenditure                    | 4.4   | \$165.00 | \$726.00   | 0507F01575: Review automatic account determination - movement 122 (Returns) configuration testing - expenditures - PN1 instance.   |
| 5/28/2007 | Parakh, Siddarth    | Manager      | United States | Expenditure                    | 4.0   | \$165.00 | \$660.00   | 0507F01574: Review automatic account determination - movement 501 (GR without PO) configuration testing - expenditures - PN1 instance.   |
| 5/28/2007 | Siansi, Cleberson   | Sr Associate | United States | Expenditure                    | 4.7   | \$130.00 | \$611.00   | 0507F00631: Writing test script for Inventory IN-D4, which included researching SAP functionalities, previous year's documentantation and discussions with Stephanie Franklyn. |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 2.1   | \$165.00 | \$346.50   | 0507F03509: Review status of Packard walkthrough templates.  |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 1.2   | \$165.00 | \$198.00   | 0507F03508: Meeting with Darren Orf (PwC) regarding TB structure.  |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 1.1   | \$165.00 | \$181.50   | 0507F03516: Meeting with Kolade Dada (Delphi) reagarding test plan for steering.   |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 1.1   | \$165.00 | \$181.50   | 0507F03514: Prepared for standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers.   |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.8   | \$165.00 | \$132.00   | 0507F03510: Meeting with Horse Rogge (PwC) regarding interpretation on the number if controls required to test.  |

| Date      | Name                | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|--------------------|-------|----------|----------|---|
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03515: Follow up with Jan Max (PwC) regarding testing B processes.   |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03513: Propose changes to SOX Manual.  |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03507: Review of new controls documented per Ravi Kallapalli (Delphi).   |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03512: Discussion with Erik Matusky (Delphi) regarding project status.   |
| 5/28/2007 | Vangorder, Kimberly | Manager      | United States | Project management | 0.2   | \$165.00 | \$33.00  | 0507F03511: Follow up with Jan Max (PwC) regarding testing A processes.   |
| 5/29/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue            | 3.8   | \$130.00 | \$494.00 | 0507F00849: Documentation for the PN1 configuration testing.  |
| 5/29/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue            | 3.7   | \$130.00 | \$481.00 | 0507F00848: Documentation for the PN1 configuration testing.  |
| 5/29/2007 | Beasley, Rashida    | Associate    | United States | Packard Testing    | 4.5   | \$110.00 | \$495.00 | 0507F00708: Testing of Packards Key Controls for Access to Programs and Data and Change to Programs and Data.           |
| 5/29/2007 | Beasley, Rashida    | Associate    | United States | Packard Testing    | 3.5   | \$110.00 | \$385.00 | 0507F00709: Continued Testing of Packards Key Controls for Access to Programs and Data and Change to Programs and Data. |
| 5/29/2007 | Beasley, Rashida    | Associate    | United States | Delphi - Travel    | 1.8   | \$110.00 | \$192.50 | 0507F01370: Travel from Detroit to client site (3.5 hrs.* 50%).   |
| 5/29/2007 | Bhushan, Amitesh    | Sr Associate | United States | Walkthroughs       | 3.2   | \$120.00 | \$384.00 | 0507F01391: Incorporate SAP team notes for Revenue COTs.  |
| 5/29/2007 | Bhushan, Amitesh    | Sr Associate | United States | Walkthroughs       | 2.5   | \$120.00 | \$300.00 | 0507F01392: Incorporate SAP team notes for Expenditures COTs.   |
| 5/29/2007 | Bhushan, Amitesh    | Sr Associate | United States | Walkthroughs       | 1.3   | \$120.00 | \$156.00 | 0507F01393: Incorporate SAP team notes for Inventory COTs.  |
| 5/29/2007 | Bhushan, Amitesh    | Sr Associate | United States | Walkthroughs       | 1.0   | \$120.00 | \$120.00 | 0507F01371: Create status update for Brian Decker for Packard Walkthroughs.   |



| Date      | Name            | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description   |
|-----------|-----------------|--------------|---------------|-----------------------|-------|----------|----------|---|
| 5/29/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing       | 4.0   | \$130.00 | \$520.00 | 0507F00875: Performed Packard effectiveness testing - follow up meetings with Thad Weston.  |
| 5/29/2007 | Braman, Brandon | Sr Associate | United States | Delphi - Travel       | 2.0   | \$130.00 | \$260.00 | 0507F00874: Travel time to reach Packard Delphi facility in Warren, OH (4 hrs. * 50%).  |
| 5/29/2007 | Brown, Stasi    | Director     | United States | HR/Pension Assistance | 1.3   | \$260.00 | \$338.00 | 0507F01022: Meeting with Karen Cobb (Delphi Tax) to plan for the demographic data material weakness kick-off meeting.   |
| 5/29/2007 | Brown, Stasi    | Director     | United States | Project management    | 1.2   | \$260.00 | \$312.00 | 0507F01024: Prep meeting with Kim Van Gorder (PwC Manager) to prepare for Delphi SOX update meeting with Karen St. Romain (Delphi SOX) on Wednesday including SOX manual review comments. |
| 5/29/2007 | Brown, Stasi    | Director     | United States | Project management    | 0.8   | \$260.00 | \$208.00 | 0507F01025: Meeting with Darren Orf (PwC Manager) and Kim Van Gorder (PwC Manager) to finalize 2007 SOX scoping.  |
| 5/29/2007 | Brown, Stasi    | Director     | United States | HR/Pension Assistance | 0.5   | \$260.00 | \$130.00 | 0507F01023: Conference call with Delphi SOX team (Ann Bianco, Rachel Smithson, Tonya Gilbert) to discuss background of the demographic data material weakness.                            |
| 5/29/2007 | Brown, Stasi    | Director     | United States | Project management    | 0.2   | \$260.00 | \$52.00  | 0507F01021: Tuesday standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers.   |
| 5/29/2007 | Cummins, Nathan | Associate    | United States | Role Redesign         | 3.6   | \$165.00 | \$594.00 | 0507F00391: Prepared data for updated user mapping.   |
| 5/29/2007 | Cummins, Nathan | Associate    | United States | Role Redesign         | 3.4   | \$165.00 | \$561.00 | 0507F00392: Scoping for promotion of Cost Center to an organization level field.  |
| 5/29/2007 | Cummins, Nathan | Associate    | United States | Delphi - Travel       | 0.5   | \$165.00 | \$82.50  | 0507F00393: Travel from Chicago O'Hare to Delphi - Dayton (1 hr. * 50%).  |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|---|
| 5/29/2007 | Decker, Brian    | Partner   | United States | Project management             | 1.9   | \$390.00 | \$741.00 | 0507F00413: Review of 2007 project timeline and preparation for May 30 meeting with St. RoMaine(Delphi).  |
| 5/29/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.8   | \$390.00 | \$312.00 | 0507F00412: Discussion with Bayles (Delphi) regarding SAP security for steering .   |
| 5/29/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.3   | \$390.00 | \$117.00 | 0507F00411: Weekly ICC update call.   |
| 5/29/2007 | Decker, Brian    | Partner   | United States | Project management             | 0.3   | \$390.00 | \$117.00 | 0507F00414: Review of IT SOX sustainability plan .  |
| 5/29/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 3.2   | \$180.00 | \$576.00 | 0507F00433: Milestone chart modification based on new scope.  |
| 5/29/2007 | Eckroth, Jenae   | Associate | United States | Delphi - Travel                | 1.3   | \$180.00 | \$225.00 | 0507F00430: Travel from Cedar Rapids, Iowa to Troy, Michigan (2.5 hrs. *50%).   |
| 5/29/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.5   | \$180.00 | \$90.00  | 0507F00431: Weekly status report updates & email.   |
| 5/29/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 0.3   | \$180.00 | \$54.00  | 0507F00432: Updating of Delphi International contact distribution lists.  |
| 5/29/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 1.8   | \$95.00  | \$171.00 | 0507F01465: Created process and bankruptcy fee flow chart for M Peterson, including time sequence as related to approvals and bankruptcy court filings. |
| 5/29/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.3   | \$95.00  | \$123.50 | 0507F01469: E-mail and communications related to Delphi, responding to questions and requests.  |
| 5/29/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.9   | \$95.00  | \$85.50  | 0507F01467: Followed up with P Gozales regarding pending expenses, via e-mail and telephone.  |
| 5/29/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.7   | \$95.00  | \$66.50  | 0507F01468: Worked with CARs and USIT to provide computers needed for CARs project at Delphi.   |
| 5/29/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.4   | \$95.00  | \$38.00  | 0507F01466: Prepared bankruptcy team meeting documents for M Peterson.  |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|----------|--|
| 5/29/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.1   | \$110.00 | \$341.00 | 0507F00473: Test and document revenue in the P01 cycle concerning revenue recognition.               |
| 5/29/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 2.8   | \$110.00 | \$308.00 | 0507F00474: Test and document revenue in the P01 cycle concerning revenue recognition.               |
| 5/29/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting | 2.1   | \$110.00 | \$231.00 | 0507F00472: Document results of the walkthrough at Packard concerning the financial reporting cycle. |
| 5/29/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 3.2   | \$280.00 | \$896.00 | 0507F00519: Load test data into staging environment for Stress Testing.                              |
| 5/29/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.7   | \$280.00 | \$476.00 | 0507F00520: Discussions with Dhoerger(hmc) about load files and next steps.                          |
| 5/29/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.6   | \$280.00 | \$448.00 | 0507F00523: Finalized and upload framework model into staging and also in bld instance.              |
| 5/29/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel     | 0.7   | \$280.00 | \$196.00 | 0507F00518: Travel during Delphi business hours (1.4 hrs.* 50%).                                     |
| 5/29/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00 | 0507F00521: Discussions with cadams(delphi) about test data and risk of multi threaded loading.      |
| 5/29/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00 | 0507F00524: Read and respond to e-mail about Certus project.   |
| 5/29/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.5   | \$280.00 | \$140.00 | 0507F00522: Discussions and provide direciton to Rshehi(pwc) with regards to stress test issues.     |
| 5/29/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 3.1   | \$130.00 | \$403.00 | 0507F01513: 1963 Testing of SAP Controls Configuration/Manual Verification - Continued.              |
| 5/29/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 2.6   | \$130.00 | \$338.00 | 0507F01511: 1964 Testing of SAP Controls Configuration/Manual Verification - Continued.              |

| Date      | Name                | Position     | Work Country  | Task Code             | Hours | Rate     | Total      | Description   |
|-----------|---------------------|--------------|---------------|-----------------------|-------|----------|------------|---|
| 5/29/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure           | 1.1   | \$130.00 | \$143.00   | 0507F01512: Adminstrative tasks (IE documentation of staff issues for consideration of the team ).  |
| 5/29/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel       | 1.1   | \$130.00 | \$143.00   | 0507F01508: Travel from DTW - IAH (2.2 hrs. * 50%).   |
| 5/29/2007 | King, Langdon       | Sr Associate | United States | Role Redesign         | 4.9   | \$200.00 | \$980.00   | 0507F00735: Performed audit of new security roles to ensure integrity across SAP systems.   |
| 5/29/2007 | King, Langdon       | Sr Associate | United States | Role Redesign         | 3.1   | \$200.00 | \$620.00   | 0507F00736: Modified newly designed security roles in DN3 system following review by Ann Bianco (Delphi).                                   |
| 5/29/2007 | Lane, Chris         | Director     | United States | Role Redesign         | 3.0   | \$360.00 | \$1,080.00 | 0507F00887: Review tested roles for field values.   |
| 5/29/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 2.7   | \$95.00  | \$256.50   | 0507F00559: Organize and check-off on master spreadsheet a piecemeal shipment received from Iron Mountain for audit of 615 flowbacks.       |
| 5/29/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 2.1   | \$95.00  | \$199.50   | 0507F00560: Organize and check-off on master spreadsheet another piecemeal shipment received from Iron Mountain for audit of 615 flowbacks. |
| 5/29/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 0.8   | \$95.00  | \$76.00    | 0507F00561: Clean-up Manually Calculated spreadsheet and update the summary spreadsheet.  |
| 5/29/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 0.7   | \$95.00  | \$66.50    | 0507F00562: Print-out SAP Employment and Compensation History for employees in an audit selection made by Grant Thornton.                   |
| 5/29/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 0.6   | \$95.00  | \$57.00    | 0507F00564: Put together a binder for G Kimpan (Delphi) for a Salaried audit selection made by Grant Thornton.                              |
| 5/29/2007 | Lim, Jay            | Associate    | United States | HR/Pension Assistance | 0.4   | \$95.00  | \$38.00    | 0507F00558: Meeting with J DeMarco, G Kimpan, and K Cobb (Delphi) about the status of Grant Thornton audits.                                |

| Date      | Name           | Position     | Work Country  | Task Code             | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|-----------------------|-------|----------|------------|--|
| 5/29/2007 | Lim, Jay       | Associate    | United States | HR/Pension Assistance | 0.4   | \$95.00  | \$38.00    | 0507F00563: E-mail Iron Mountain detailing mistakes found in recent piecemeal shipments of the 615 flowbacks.  |
| 5/29/2007 | Lim, Jay       | Associate    | United States | HR/Pension Assistance | 0.2   | \$95.00  | \$19.00    | 0507F00557: Look up hourly employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability. |
| 5/29/2007 | Navarro, Paola | Sr Associate | United States | Project management    | 1.8   | \$120.00 | \$216.00   | 0507F00587: Meeting with Erik Matusky to go over draft of Roles & Responsibilities for 2007 SOX Testing. Brainstorm session.   |
| 5/29/2007 | Navarro, Paola | Sr Associate | United States | Project management    | 0.5   | \$120.00 | \$60.00    | 0507F00586: Delphi weekly SOX Update call with Internal Control community, PwC Core Team and Delphi SOX Team.  |
| 5/29/2007 | Orf, Darren    | Manager      | United States | Project management    | 4.2   | \$280.00 | \$1,176.00 | 0507F00937: Continued working on development of status reporting tool.   |
| 5/29/2007 | Orf, Darren    | Manager      | United States | Foreign coordination  | 1.6   | \$280.00 | \$448.00   | 0507F00939: Compiled/formulated detailed response to a myriad of detailed questions from J. Scalbert (France) about fieldwork, budget and scheduling.  |
| 5/29/2007 | Orf, Darren    | Manager      | United States | Foreign coordination  | 0.8   | \$280.00 | \$224.00   | 0507F00934: Met with A. Brown and K. Van Gorder to finalize 2007 SOX scoping.  |
| 5/29/2007 | Orf, Darren    | Manager      | United States | Project management    | 0.4   | \$280.00 | \$112.00   | 0507F00935: Set up meeting logistics for bankruptcy meeting.   |
| 5/29/2007 | Orf, Darren    | Manager      | United States | Foreign coordination  | 0.4   | \$280.00 | \$112.00   | 0507F00941: Compiled final list of scoped out countries and sent to B. Decker for distribution of scope out notes.   |
| 5/29/2007 | Orf, Darren    | Manager      | United States | Project management    | 0.3   | \$280.00 | \$84.00    | 0507F00938: Met with E. Matusky (Delphi) to discuss project timelines.   |

| Date      | Name                 | Position  | Work Country  | Task Code                         | Hours | Rate     | Total    | Description  |
|-----------|----------------------|-----------|---------------|-----------------------------------|-------|----------|----------|--|
| 5/29/2007 | Orf, Darren          | Manager   | United States | Project management                | 0.2   | \$280.00 | \$56.00  | 0507F00940: Reviewed call agenda for ICM/ICC call and prepared for meeting.  |
| 5/29/2007 | Orf, Darren          | Manager   | United States | Project management                | 0.2   | \$280.00 | \$56.00  | 0507F00936: Participated in ICM/ICC call led by M. Fawcett (Delphi).   |
| 5/29/2007 | Perkins, Daniel      | Director  | United States | Planning                          | 1.0   | \$360.00 | \$360.00 | 0507F03551: Reviewing comments from Delphi treasury on draft report.   |
| 5/29/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)       | 2.6   | \$165.00 | \$429.00 | 0507F00616: Reviewing final version of the review template and audit guidelines and sent them to Delphi-IAS, PMO and PwC team members. |
| 5/29/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)       | 1.6   | \$165.00 | \$264.00 | 0507F00613: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.      |
| 5/29/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)       | 1.2   | \$165.00 | \$198.00 | 0507F00617: Preparing a summary of the changes in AS5 and sent them to Delphi-PMO.   |
| 5/29/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)       | 0.9   | \$165.00 | \$148.50 | 0507F00614: Making trip reservation for Germany Grundig & UK-Stonehouse.   |
| 5/29/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)       | 0.7   | \$165.00 | \$115.50 | 0507F00615: Met Manish Zaveri (Delphi) to discuss ITGC review scheduling.  |
| 5/29/2007 | Scalbert, Jean-Max   | Manager   | France        | Planning (Foreign staff use only) | 1.0   | \$200.00 | \$200.00 | 0507F05133: Based on Darren Orf e-mail - coordination with local management for fieldwork - questions raised on the scope - planning.  |
| 5/29/2007 | Scalbert, Jean-Max   | Manager   | France        | Planning (Foreign staff use only) | 1.0   | \$200.00 | \$200.00 | 0507F05134: Coordination with local management for fieldwork.  |
| 5/29/2007 | Scalbert, Jean-Max   | Manager   | France        | Planning (Foreign staff use only) | 1.0   | \$200.00 | \$200.00 | 0507F05135: Based on Darren Orf e-mail - review of the instructions for planning.  |
| 5/29/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program               | 3.3   | \$110.00 | \$363.00 | 0507F02207: Working with Tritech on the SAP & CARS linking.  |

| Date      | Name                | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|---------------------|------------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/29/2007 | Shehi, Renis        | Associate        | United States | Certus/CARS Program            | 3.2   | \$110.00 | \$352.00 | 0507F02205: Supporting CARS users via email/phone.  |
| 5/29/2007 | Shehi, Renis        | Associate        | United States | Certus/CARS Program            | 2.1   | \$110.00 | \$231.00 | 0507F02206: Following up on the SAP access.   |
| 5/29/2007 | Siansi, Cleberson   | Sr Associate     | United States | Expenditure                    | 4.4   | \$130.00 | \$572.00 | 0507F00632: Updating documentation for control activity 1.2.3.2.3 (PN1)..   |
| 5/29/2007 | Siansi, Cleberson   | Sr Associate     | United States | Expenditure                    | 2.3   | \$130.00 | \$299.00 | 0507F00633: Met with Stephanie to discuss changes to the documentation for control activity 1.2.3.2.3 (PN1).  |
| 5/29/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application | 2.0   | \$135.00 | \$270.00 | 0507F01178: Correspond with Nicole MacKenzie (PwC) regarding reconciliations of Mexico, Czech Republic, France , Italy and UK, and update time descriptions and submitting invoices to Tampa. |
| 5/29/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application | 2.0   | \$135.00 | \$270.00 | 0507F01179: Reconciliations between January's Foreign consolidator and February's Foreign consolidators.  |
| 5/29/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 3.3   | \$165.00 | \$544.50 | 0507F03519: Review international memo for budgets, scoping, forecasts.  |
| 5/29/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 1.2   | \$165.00 | \$198.00 | 0507F03517: Stasi Brown (PwC) preparation for update meeting with Delphi Core team, i.e. Karen St. Romain.  |
| 5/29/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F03522: Tuesday standing weekly ICM/ICC conference call with the Delphi SOX team and the PwC divisional managers.   |
| 5/29/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F03518: Darren Orf, Stasi Brown (PwC) discussion on scoping plan.   |
| 5/29/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.6   | \$165.00 | \$99.00  | 0507F03525: Drafted due dates for validation leads.   |
| 5/29/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03521: Discussion with "Erik Matusky regarding project status.   |

| Date      | Name                | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/29/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.2   | \$165.00 | \$33.00  | 0507F03520: Request journal entries training from Powertrain.  |
| 5/29/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.2   | \$165.00 | \$33.00  | 0507F03524: Discussion with Rajib Charavtry (Delphi) over tooling framework.   |
| 5/29/2007 | Vangorder, Kimberly | Manager      | United States | Project management             | 0.2   | \$165.00 | \$33.00  | 0507F03523: Discussion with Bill Schultz (Delphi) over tooling framework.  |
| 5/29/2007 | Verma, Siddhant     | Associate    | United States | Other                          | 4.2   | \$95.00  | \$399.00 | 0507F00662: Review 2007 Delphi SOX project notes and other documents.  |
| 5/29/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)    | 1.5   | \$260.00 | \$390.00 | 0507F00686: Review of jamshid's (PwC) notes for Packard Change walkthrough.  |
| 5/29/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00 | 0507F00685: Packard - oracle discussion with Brandon.  |
| 5/29/2007 | Woods, Kristy       | Sr Associate | United States | Delphi - Travel                | 1.4   | \$260.00 | \$364.00 | 0507F01165: Delphi travel between Chicago and Detroit for Team Meeting to discuss Fee Auditor Response strategy and other related issues (2.8 hrs. * 50%). |
| 5/29/2007 | Woods, Kristy       | Sr Associate | United States | Delphi - Travel                | 1.0   | \$260.00 | \$260.00 | 0507F01167: Delphi travel between Chicago and Detroit for Team Meeting to discuss Fee Auditor Response strategy and other related issues (2.0 hrs. * 50%). |
| 5/29/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00  | 0507F01166: Delphi Reconcile TA for and TT for CC comparison for April 2007 Fee Application.   |
| 5/30/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue                        | 4.4   | \$130.00 | \$572.00 | 0507F00851: Documented configuration testing for revenue in PN1.   |
| 5/30/2007 | Bailey, Jonafel     | Sr Associate | United States | Revenue                        | 3.7   | \$130.00 | \$481.00 | 0507F00850: Documented configuration testing for revenue in PN1.   |



| Date      | Name             | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description   |
|-----------|------------------|--------------|---------------|-----------------------|-------|----------|----------|---|
| 5/30/2007 | Beasley, Rashida | Associate    | United States | Packard Testing       | 4.2   | \$110.00 | \$462.00 | 0507F00711: Continued Testing of Packards Key Controls for Access to Programs and Data and Change to Programs and Data.   |
| 5/30/2007 | Beasley, Rashida | Associate    | United States | Packard Testing       | 3.9   | \$110.00 | \$429.00 | 0507F00710: Testing of Packards Key Controls for Access to Programs and Data and Change to Programs and Data.   |
| 5/30/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs          | 4.8   | \$120.00 | \$576.00 | 0507F01394: Incorporate SAP team notes for Inventory COTs + finalize Inventory COTs for presentation to Tom Wilkes.   |
| 5/30/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs          | 3.2   | \$120.00 | \$384.00 | 0507F01395: Incorporate SAP team notes for Financial Reporting COTs.  |
| 5/30/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing       | 5.0   | \$130.00 | \$650.00 | 0507F00877: Documented follow-up answers in walkthrough papers for Packard.   |
| 5/30/2007 | Braman, Brandon  | Sr Associate | United States | Packard Testing       | 4.0   | \$130.00 | \$520.00 | 0507F00876: Followup meetigns with Thad Weston for walkthrough and effectiveness issues.  |
| 5/30/2007 | Brown, Stasi     | Director     | United States | Project management    | 2.2   | \$260.00 | \$572.00 | 0507F01026: Meeting with Karen St. Romain/Eric Matuski (Delphi SOX) and PwC (Decker, Orf, Van Gorder) to discuss timeline and training schedule for 2007 SOX round one testing.                                 |
| 5/30/2007 | Brown, Stasi     | Director     | United States | HR/Pension Assistance | 1.3   | \$260.00 | \$338.00 | 0507F01028: Review meeting prep materials for the demographic data material weakness kick-off meeting.  |
| 5/30/2007 | Brown, Stasi     | Director     | United States | HR/Pension Assistance | 1.0   | \$260.00 | \$260.00 | 0507F01029: Meeting - demographic data material weakness remediation team kick-off meeting with Delphi SOX team (Bianco, Bayles, Fawcett, Smithson, Gilbert) Delphi HR (Gebbia, DeMarco) and Delphi Tax (Cobb). |

| Date      | Name            | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|-----------------|-----------|---------------|--------------------------------|-------|----------|----------|--|
| 5/30/2007 | Brown, Stasi    | Director  | United States | Project management             | 0.9   | \$260.00 | \$234.00 | 0507F01031: Meeting with Darren Orf (PwC Manager) and Kim Van Gorder (PwC Manager) to finalize budgets for plant and divisional SOX work for round one testing.  |
| 5/30/2007 | Brown, Stasi    | Director  | United States | Project management             | 0.8   | \$260.00 | \$208.00 | 0507F01030: Discussion with Eric Matuski (Delphi SOX) on project status and scoping finalization.  |
| 5/30/2007 | Brown, Stasi    | Director  | United States | Project management             | 0.3   | \$260.00 | \$78.00  | 0507F01027: Meeting with Karen St. Romain (Delphi SOX) to discuss logistics and agenda for the timeline meeting with Delphi SOX and PwC.   |
| 5/30/2007 | Cummins, Nathan | Associate | United States | Role Redesign                  | 4.2   | \$165.00 | \$693.00 | 0507F00394: Mapped user with tcodes in multiple role to correct role.  |
| 5/30/2007 | Cummins, Nathan | Associate | United States | Role Redesign                  | 2.8   | \$165.00 | \$462.00 | 0507F00395: Mapped user with tcodes in multiple role to correct role.  |
| 5/30/2007 | Cummins, Nathan | Associate | United States | Role Redesign                  | 1.5   | \$165.00 | \$247.50 | 0507F00396: Mapped user with tcodes in multiple role to correct role.  |
| 5/30/2007 | Decker, Brian   | Partner   | United States | Project management             | 2.2   | \$390.00 | \$858.00 | 0507F00415: Discussion with St. Romaine and Matusky (Delphi) re: timelines for 2007 round 1 testing.   |
| 5/30/2007 | Decker, Brian   | Partner   | United States | Preparation of fee application | 2.1   | \$390.00 | \$819.00 | 0507F01427: Meeting with Peterson and Mackenzie (PwC) on response approach to fee examiner reports.  |
| 5/30/2007 | Decker, Brian   | Partner   | United States | Project management             | 0.7   | \$390.00 | \$273.00 | 0507F00416: Preparation for meeting with Bayles (Delphi) to discuss corporate compliance process .   |
| 5/30/2007 | Eckroth, Jenae  | Associate | United States | Project management             | 5.5   | \$180.00 | \$990.00 | 0507F00434: Bankruptcy team Meeting with D. Orf, N. Mackenzie, K. Woods, and M. Peterson. During this meeting, we covered current bankruptcy reporting processes, future status reports, and the new time tracking system. |

| Date      | Name             | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|------------------|-----------|---------------|--------------------------------|-------|----------|----------|---|
| 5/30/2007 | Eckroth, Jenae   | Associate | United States | Project management             | 2.9   | \$180.00 | \$522.00 | 0507F00435: Discussion with B. Decker, N. Mackenzie, K. Woods, and M. Peterson (PwC) about response to LCC bankruptcy filing. |
| 5/30/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 2.9   | \$95.00  | \$275.50 | 0507F01472: Working on LCC review comments with M Peterson, K Woods, N MacKenzie, D Orf, and J Eckhart.                       |
| 5/30/2007 | Eyman, Genevieve | Associate | United States | Project management             | 1.1   | \$95.00  | \$104.50 | 0507F01474: E-mail and correspondence related to Delphi - responding to requests and inquiries.                               |
| 5/30/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.9   | \$95.00  | \$85.50  | 0507F01471: Modified flowchart for bankruptcy fee filing process, timing and responsibilities.                                |
| 5/30/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.8   | \$95.00  | \$76.00  | 0507F01475: Arranged for delivery of computers for CARs program as required by T Fisher (PwC) and M Fawcett (Delphi).         |
| 5/30/2007 | Eyman, Genevieve | Associate | United States | Project management             | 0.6   | \$95.00  | \$57.00  | 0507F01476: Meeting with M Sakowski regarding SOX team outing.  |
| 5/30/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.4   | \$95.00  | \$38.00  | 0507F01470: Processed meeting documents and agenda for M Peterson.  |
| 5/30/2007 | Eyman, Genevieve | Associate | United States | Preparation of fee application | 0.3   | \$95.00  | \$28.50  | 0507F01473: Discussion with K Woods regarding February pending expenses.  |
| 5/30/2007 | Farkas, Szabolcs | Associate | United States | Planning                       | 3.2   | \$95.00  | \$304.00 | 0507F00694: Update 'Consolidated Framework with risks and VP 5.17.07 AB Notes.xls'.   |
| 5/30/2007 | Farkas, Szabolcs | Associate | United States | Planning                       | 3.2   | \$95.00  | \$304.00 | 0507F00692: Review 'Consolidated Framework with risks and VP 5.17.07 AB Notes.xls' for open items.                            |
| 5/30/2007 | Farkas, Szabolcs | Associate | United States | Planning                       | 1.1   | \$95.00  | \$104.50 | 0507F00693: Interview Tom Wilks (Delphi) with Amit Bhushan (PwC).   |
| 5/30/2007 | Fatima, Subia    | Associate | United States | Revenue                        | 3.5   | \$110.00 | \$385.00 | 0507F00475: Test and document revenue in the P01 cycle concerning revenue recognition.  |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|------------|---|
| 5/30/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.5   | \$110.00 | \$385.00   | 0507F00476: Test and document revenue in the P01 cycle concerning revenue recognition.                                |
| 5/30/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 4.2   | \$280.00 | \$1,176.00 | 0507F00528: Prepare and load files for Org structure, IT master, IT, and Corporate Control master.                    |
| 5/30/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 3.6   | \$280.00 | \$1,008.00 | 0507F00529: Continued Prepare and load files for Org structure, IT master, IT, and Corporate Control master.          |
| 5/30/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.9   | \$280.00 | \$532.00   | 0507F00527: Multiple discussions with dhoerger(HMC) with regards to load file status, next steps, and status updates. |
| 5/30/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.7   | \$280.00 | \$196.00   | 0507F00525: Review project status and change in direction with mfawcett(delphi).                                      |
| 5/30/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.6   | \$280.00 | \$168.00   | 0507F00526: Communicate change in project status to PwC team members.   |
| 5/30/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.4   | \$130.00 | \$442.00   | 0507F01514: Project planning for revised scope SAP controls team.   |
| 5/30/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 3.1   | \$130.00 | \$403.00   | 0507F01515: 1962 Testing of SAP Controls Configuration/Manual Verification - Continued.                               |
| 5/30/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure         | 2.6   | \$130.00 | \$338.00   | 0507F01516: Review of documentation of testing results from Assoc./Sr Assoc.  |
| 5/30/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 2.8   | \$200.00 | \$560.00   | 0507F00739: Made updates to IT roles based on review.   |
| 5/30/2007 | King, Langdon       | Sr Associate | United States | Delphi - Travel     | 2.3   | \$200.00 | \$450.00   | 0507F00737: Travel to Dayton (4.5 hrs. * 50%).  |
| 5/30/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 1.4   | \$200.00 | \$280.00   | 0507F00738: Reviewed control point field to determine if additional field were required.                              |
| 5/30/2007 | King, Langdon       | Sr Associate | United States | Role Redesign       | 0.8   | \$200.00 | \$160.00   | 0507F00740: Phone Call with Ann Bianco (Delphi) to discuss user mapping.  |

| Date      | Name     | Position  | Work Country  | Task Code             | Hours | Rate    | Total    | Description   |
|-----------|----------|-----------|---------------|-----------------------|-------|---------|----------|---|
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 1.7   | \$95.00 | \$161.50 | 0507F00566: Incorporate information received from Fidelity into the results of the recalculations of the Manually Calculated Participants for Grant Thornton pension audit of the manually calculated pension payments. |
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 1.6   | \$95.00 | \$152.00 | 0507F00568: Organize and check-off on master spreadsheet a piecemeal shipment received from Iron Mountain for audit of 615 flowbacks.   |
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 1.4   | \$95.00 | \$133.00 | 0507F00567: Organize and check-off on master spreadsheet a piecemeal shipment received from Iron Mountain for audit of 615 flowbacks.   |
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 1.3   | \$95.00 | \$123.50 | 0507F00570: Look up hourly employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability.              |
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 0.8   | \$95.00 | \$76.00  | 0507F00571: Provide Grant Thornton with documentation of the 9/30/06 Headcount Reconciliation done in February 2007, and compose file memo detailing spreadsheets provided to Grant Thornton.                           |
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 0.6   | \$95.00 | \$57.00  | 0507F00569: Print-out SAP Employment and Compensation History for employees in an audit selection made by Grant Thornton.   |
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 0.4   | \$95.00 | \$38.00  | 0507F00565: Finish cleaning up Manually Calculated spreadsheet and update the summary spreadsheet.  |
| 5/30/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance | 0.4   | \$95.00 | \$38.00  | 0507F00572: Explain documentation of the 9.30.06 Headcount Reconciliation to Grant Thornton.  |

| Date      | Name             | Position     | Work Country  | Task Code          | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------|-------|----------|----------|--|
| 5/30/2007 | Navarro, Paola   | Sr Associate | United States | Project management | 3.0   | \$120.00 | \$360.00 | 0507F00588: Finished draft of roles and responsibilities and submitted to Erik Matusky and Karen St Romain, and Core Team for review and discussion.                                     |
| 5/30/2007 | Orf, Anne        | Sr Associate | United States | Project management | 0.5   | \$120.00 | \$60.00  | 0507F01067: Revisions/additions to the schedule.   |
| 5/30/2007 | Orf, Darren      | Manager      | United States | Project management | 2.4   | \$280.00 | \$672.00 | 0507F00945: Attended bankruptcy meeting with N. Mackenzie, K. Woods, M. Peterson and J. Eckroth to discuss bankruptcy processes and online time tracking.                                |
| 5/30/2007 | Orf, Darren      | Manager      | United States | Project management | 2.2   | \$280.00 | \$616.00 | 0507F00942: Meeting with Karen St. Romain (Delphi), E. Matusky (Delphi), B. Decker, K. Van Gorder and A. Brown to discuss timeline and training schedule for 2007 SOX round one testing. |
| 5/30/2007 | Orf, Darren      | Manager      | United States | Project management | 1.2   | \$280.00 | \$336.00 | 0507F00893: Compiled budget previews and sent out note to US team leads.   |
| 5/30/2007 | Orf, Darren      | Manager      | United States | Project management | 1.1   | \$280.00 | \$308.00 | 0507F00948: Compiled list of key project dates and sent to K. St. Romain.  |
| 5/30/2007 | Orf, Darren      | Manager      | United States | Project management | 0.9   | \$280.00 | \$252.00 | 0507F00944: Met with A. Brown and K. Van Gorder to finalize budgets for plant and divisional SOX work for round one testing.   |
| 5/30/2007 | Orf, Darren      | Manager      | United States | Project management | 0.4   | \$280.00 | \$112.00 | 0507F00949: Sent out preliminary note to all domestic and international teams announcing upcoming launch of new time tracker.  |
| 5/30/2007 | Orf, Darren      | Manager      | United States | Project management | 0.2   | \$280.00 | \$56.00  | 0507F00943: Met with J. Trevathan (Delphi) and set up scoping meeting.   |
| 5/30/2007 | Parakh, Siddarth | Manager      | United States | Expenditure        | 2.0   | \$165.00 | \$330.00 | 0507F01576: Expenditure and Inventory SOD compesating cntrols discussion and revisions with Ann Bianco (Delphi SOD Manager).   |

| Date      | Name                 | Position     | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|--------------|---------------|-----------------------------|-------|----------|----------|--|
| 5/30/2007 | Reed, Brian          | Manager      | United States | Planning                    | 2.0   | \$165.00 | \$330.00 | 0507F00966: Follow-up discussion with Frank Nance (Delphi) regarding the progress to-date on updating COT's project and review of COT's documentation for all business cycles.   |
| 5/30/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 3.1   | \$165.00 | \$511.50 | 0507F00618: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues and answering Delphi-PMO questions.             |
| 5/30/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 2.9   | \$165.00 | \$478.50 | 0507F00620: Discussing the UK-Stonehouse, Germany-Grundig, France - Blois testings with Courtney Bann (PwC), Dennis Wojdyla (PwC), Brandon Braman (PwC) and Mike Peterson (PwC). |
| 5/30/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 2.1   | \$165.00 | \$346.50 | 0507F00619: Preparing a brief descriptions of the projects that I worked during the second half of 2007 and inputting them into the time reporting database.                     |
| 5/30/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT) | 0.5   | \$165.00 | \$82.50  | 0507F00621: Discussing Romania & Austria - GPD testing with Manish Zaveri (Delphi).  |
| 5/30/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 3.7   | \$110.00 | \$407.00 | 0507F02208: Loading of the IT framework in Certus.   |
| 5/30/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 2.5   | \$110.00 | \$275.00 | 0507F02209: Documenting the CARS & SAP linking issues.   |
| 5/30/2007 | Shehi, Renis         | Associate    | United States | Certus/CARS Program         | 2.2   | \$110.00 | \$242.00 | 0507F02210: Working with Sanjay D (Delphi) on the Certus load runner test.   |
| 5/30/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 4.8   | \$130.00 | \$624.00 | 0507F00634: Updating documentation for control activities 1.2.3.2.6 and 1.2.3.2.4.   |
| 5/30/2007 | Siansi, Cleberson    | Sr Associate | United States | Expenditure                 | 3.4   | \$130.00 | \$442.00 | 0507F00635: Continued Updating documentation for control activities 1.2.3.2.6 and 1.2.3.2.4.   |

| Date      | Name                | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------------|------------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/30/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application | 4.5   | \$135.00 | \$607.50 | 0507F01193: Review, anaysis and reconciliation of January, February and April consolidators.           |
| 5/30/2007 | Stendahl, Subashi   | Paraprofessional | United States | Preparation of fee application | 3.5   | \$135.00 | \$472.50 | 0507F01194: Continued Review, anaysis and reconciliation of January, February and April consolidators. |
| 5/30/2007 | Thomas, Rance       | Associate        | United States | Project management             | 2.3   | \$95.00  | \$218.50 | 0507F00985: Income statement consolidating template.   |
| 5/30/2007 | Tsai, Debby         | Associate        | United States | Project management             | 2.6   | \$95.00  | \$247.00 | 0507F00652: Read 2007 Delphi Control Process Overview.   |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 2.2   | \$165.00 | \$363.00 | 0507F03526: Karen St Romain (Delphi) meeting regarding schedule.                                       |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 2.0   | \$165.00 | \$330.00 | 0507F03531: Weekly meeting with PwCM.  |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 1.1   | \$165.00 | \$181.50 | 0507F03530: Comepnsating controls discussion.  |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.8   | \$165.00 | \$132.00 | 0507F03532: Discussion with Dbby Tsai (PwC) over testing documentation.                                |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.6   | \$165.00 | \$99.00  | 0507F03528: Reached out to Mexico team to plan a meeting regarding over 20 tests.                      |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03529: Inventory mapping to understand outsourced perpetual.                                      |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.5   | \$165.00 | \$82.50  | 0507F03533: Emailed Poland regarding TB that are in scope.   |
| 5/30/2007 | Vangorder, Kimberly | Manager          | United States | Project management             | 0.4   | \$165.00 | \$66.00  | 0507F03527: Scheduled training for Powertrain staff.   |
| 5/30/2007 | Verma, Siddhant     | Associate        | United States | Other                          | 3.5   | \$95.00  | \$332.50 | 0507F00663: Review 2007 Delphi SOX project materials.  |
| 5/30/2007 | Verma, Siddhant     | Associate        | United States | Other                          | 2.8   | \$95.00  | \$266.00 | 0507F00664: Continued Review 2007 Delphi SOX project materials.  |



| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 5/30/2007 | Wojdyla, Dennis  | Director     | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00   | 0507F00688: Confirm adherence to Delphi travel policy for staff and review partial walkthrough for Packard.                  |
| 5/30/2007 | Wojdyla, Dennis  | Director     | United States | Project Administration (IT)    | 1.0   | \$260.00 | \$260.00   | 0507F00687: Rescoping of Europe staff with (Blois, UK) and followup with India to confirm team and update budget.            |
| 5/30/2007 | Woods, Kristy    | Sr Associate | United States | Project management             | 5.0   | \$260.00 | \$1,300.00 | 0507F01169: PMO meeting at Delphi headquarters with Mike Peterson, Darren Orf, Jenae Eckroft, Genny Eyman, and Brian Decker. |
| 5/30/2007 | Woods, Kristy    | Sr Associate | United States | Preparation of fee application | 3.5   | \$260.00 | \$910.00   | 0507F01170: Analysis of April Expense file including Bill Y/N and Discretionary Adjustments.                                 |
| 5/30/2007 | Woods, Kristy    | Sr Associate | United States | Project management             | 3.0   | \$260.00 | \$780.00   | 0507F01168: PMO meeting at Delphi headquarters with Mike Peterson, Darren Orf, Jenae Eckroft, Genny Eyman, and Brian Decker. |
| 5/31/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 4.4   | \$130.00 | \$572.00   | 0507F00853: Documented configuration testing for revenue in PN1.   |
| 5/31/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                        | 3.8   | \$130.00 | \$494.00   | 0507F00852: Documented configuration testing for revenue in PN1.   |
| 5/31/2007 | Beasley, Rashida | Associate    | United States | Packard Testing                | 5.3   | \$110.00 | \$583.00   | 0507F00712: Testing of Packards Key Controls for Access to Programs and Data and Change to Programs and Data.                |
| 5/31/2007 | Beasley, Rashida | Associate    | United States | Packard Testing                | 2.8   | \$110.00 | \$308.00   | 0507F00713: Continued Testing of Packards Key Controls for Access to Programs and Data and Change to Programs and Data.      |
| 5/31/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 3.8   | \$120.00 | \$456.00   | 0507F01396: Incorporate SAP team notes for Expenditure COTs.   |
| 5/31/2007 | Bhushan, Amitesh | Sr Associate | United States | Walkthroughs                   | 2.2   | \$120.00 | \$264.00   | 0507F01397: Finalize all COTs for all processes for presentation to Tom Wilkes.  |

| Date      | Name            | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description  |
|-----------|-----------------|--------------|---------------|-----------------------|-------|----------|----------|--|
| 5/31/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing       | 4.4   | \$130.00 | \$572.00 | 0507F00878: Performed Packard effectiveness testing for ITGC's.  |
| 5/31/2007 | Braman, Brandon | Sr Associate | United States | Packard Testing       | 3.6   | \$130.00 | \$468.00 | 0507F00879: Continued Performed Packard effectiveness testing for ITGC's.  |
| 5/31/2007 | Brown, Stasi    | Director     | United States | Project management    | 2.2   | \$260.00 | \$572.00 | 0507F01032: Review international memo for budgets, scoping, forecasts and Delphi contacts.   |
| 5/31/2007 | Brown, Stasi    | Director     | United States | HR/Pension Assistance | 1.3   | \$260.00 | \$338.00 | 0507F01034: Meeting with Karen Cobb (Delphi) to draft final implementation plan for the demographic data material weakness remediation.  |
| 5/31/2007 | Brown, Stasi    | Director     | United States | Project management    | 1.1   | \$260.00 | \$286.00 | 0507F01033: Meeting with D. Bayles (Delphi), Mike Scheller, Brian Decker (both PwC) to discuss enterprise risk management framework and its application at Delphi.   |
| 5/31/2007 | Brown, Stasi    | Director     | United States | Project management    | 0.4   | \$260.00 | \$104.00 | 0507F01036: Continuation of meeting with D. Bayles (Delphi) and Mike Scheller (PwC) to discuss enterprise risk management framework and its application at Delphi.   |
| 5/31/2007 | Brown, Stasi    | Director     | United States | Project management    | 0.2   | \$260.00 | \$52.00  | 0507F01035: Meeting - standing Thursday update meeting with Jim Garrett (Delphi Asst. Controller) and Rance Thomas (PwC) to discuss current state of Corporate balance sheet and income statement analytics project. |
| 5/31/2007 | Cummins, Nathan | Associate    | United States | Role Redesign         | 3.3   | \$165.00 | \$544.50 | 0507F00398: Mapped user with tcodes in multiple role to correct role.  |
| 5/31/2007 | Cummins, Nathan | Associate    | United States | Role Redesign         | 3.2   | \$165.00 | \$528.00 | 0507F00397: Mapped user with tcodes in multiple role to correct role.  |
| 5/31/2007 | Cummins, Nathan | Associate    | United States | Delphi - Travel       | 0.5   | \$165.00 | \$82.50  | 0507F00399: Travel from Delphi - Dayton to Chicago O'Hare (1 hr. * 50%).   |

| Date      | Name             | Position     | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|------------------|--------------|---------------|--------------------------------|-------|----------|----------|--|
| 5/31/2007 | Dada, Kolade     | Sr Associate | United States | Project management             | 3.4   | \$120.00 | \$408.00 | 0507F00880: Review of LCC Fee Audit Results.   |
| 5/31/2007 | Dada, Kolade     | Sr Associate | United States | Project management             | 3.1   | \$120.00 | \$372.00 | 0507F00881: Continued Review of LCC Fee Audit Results.   |
| 5/31/2007 | Decker, Brian    | Partner      | United States | Project management             | 1.2   | \$390.00 | \$468.00 | 0507F00417: Meeting with Bayles (Delphi) to discuss corporate compliance process .   |
| 5/31/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 2.3   | \$180.00 | \$414.00 | 0507F00450: Meeting with D. Orf, N. Mackenzie, K. Woods, M. Peterson and S. Keener to learn how to use new online Time Tracker System.   |
| 5/31/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 1.6   | \$180.00 | \$288.00 | 0507F00454: Comparison of 2006 US time reconciliation (between consolidator and finances) versus new consolidator layout.  |
| 5/31/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 1.6   | \$180.00 | \$288.00 | 0507F00453: Discussion with D. Orf about new Time Tracker table setup.   |
| 5/31/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 0.8   | \$180.00 | \$144.00 | 0507F00452: Conversation with M. Peterson about new Time Tracker tables & meeting for next week.   |
| 5/31/2007 | Eckroth, Jenae   | Associate    | United States | Project management             | 0.6   | \$180.00 | \$108.00 | 0507F00451: Discussion with N. Mackenzie about March consolidator layout.  |
| 5/31/2007 | Eyman, Genevieve | Associate    | United States | Preparation of fee application | 2.7   | \$95.00  | \$256.50 | 0507F01479: Conference call & meeting with S Keener, K Woods, N MacKenzie, M Peterson, J Eckroth and D Orf (PwC) to discuss modification of Time Tracker tools to include fee & time extracts for fee application. |
| 5/31/2007 | Eyman, Genevieve | Associate    | United States | Project management             | 0.9   | \$95.00  | \$85.50  | 0507F01477: E-mail and communications related to Delphi SOX.   |
| 5/31/2007 | Eyman, Genevieve | Associate    | United States | Preparation of fee application | 0.8   | \$95.00  | \$76.00  | 0507F01480: Created "Action List" as it related to each participant in the bankruptcy fee review meeting for follow up, sending it to each person via e-mail.  |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|------------|---|
| 5/31/2007 | Eyman, Genevieve    | Associate    | United States | Project management  | 0.7   | \$95.00  | \$66.50    | 0507F01478: Powerpoint point presentation for B Decker and D Bayles meeting.                              |
| 5/31/2007 | Farkas, Szabolcs    | Associate    | United States | Planning            | 5.7   | \$95.00  | \$541.50   | 0507F00696: Review FA (2.9 hrs), IN (2.8hrs) COPs.  |
| 5/31/2007 | Farkas, Szabolcs    | Associate    | United States | Planning            | 0.5   | \$95.00  | \$47.50    | 0507F00695: Interview John Dixon (Delphi) with Amit Bhushan (PwC) and Tom Wilks (PwC).                    |
| 5/31/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 4.1   | \$110.00 | \$451.00   | 0507F00477: Test and document revenue in the P01 cycle concerning revenue recognition.                    |
| 5/31/2007 | Fatima, Subia       | Associate    | United States | Revenue             | 3.9   | \$110.00 | \$429.00   | 0507F00478: Test and document revenue controls in the P01 cycle concerning revenue recognition.           |
| 5/31/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 4.4   | \$280.00 | \$1,232.00 | 0507F00531: Load Corporate Controls into Certus.  |
| 5/31/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 1.3   | \$280.00 | \$364.00   | 0507F00532: Certus status meeting with cadams(delphi), mfawcett(delphi), rshehi(pwc).                     |
| 5/31/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.5   | \$280.00 | \$140.00   | 0507F00534: Check status of STG and BLD instances after server restore.                                   |
| 5/31/2007 | Fisher, Tamara      | Manager      | United States | Certus/CARS Program | 0.3   | \$280.00 | \$84.00    | 0507F00533: Certus IT update meeting with mharris(delphi), msaveri(delphi), jamshid(pwc) and dennis(pwc). |
| 5/31/2007 | Fisher, Tamara      | Manager      | United States | Delphi - Travel     | 0.3   | \$280.00 | \$84.00    | 0507F00530: Travel during Delphi business hours (.6 hrs. * 50%).  |
| 5/31/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 3.3   | \$130.00 | \$429.00   | 0507F01520: 1961 Testing of SAP Controls Configuration/Manual Verification - Continued.                   |
| 5/31/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory           | 2.8   | \$130.00 | \$364.00   | 0507F01518: 2008 Testing of SAP Controls Configuration/Manual Verification - Continued.                   |

| Date      | Name                | Position     | Work Country  | Task Code       | Hours | Rate     | Total    | Description  |
|-----------|---------------------|--------------|---------------|-----------------|-------|----------|----------|--|
| 5/31/2007 | Franklin, Stephanie | Sr Associate | United States | Expenditure     | 2.2   | \$130.00 | \$286.00 | 0507F01517: 2008 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/31/2007 | Franklin, Stephanie | Sr Associate | United States | Inventory       | 0.8   | \$130.00 | \$104.00 | 0507F01519: 2008 Testing of SAP Controls Configuration/Manual Verification - Continued.  |
| 5/31/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel | 0.6   | \$130.00 | \$78.00  | 0507F01521: Travel from DTW - IAH (1.2 hrs. * 50%).  |
| 5/31/2007 | Keener, Stuart      | Associate    | United States | Other           | 2.2   | \$95.00  | \$209.00 | 0507F00537: Conference call and net meeting with bankruptcy filing team to discuss time tracker and explain the features.        |
| 5/31/2007 | Keener, Stuart      | Associate    | United States | Other           | 1.7   | \$95.00  | \$161.50 | 0507F00538: Made changes based on discussion with bankruptcy filing team to limit character input, add notes for spell checking. |
| 5/31/2007 | Keener, Stuart      | Associate    | United States | Other           | 1.2   | \$95.00  | \$114.00 | 0507F00540: Started to load new time categories into time tracker to be available to the team.                                   |
| 5/31/2007 | Keener, Stuart      | Associate    | United States | Other           | 0.7   | \$95.00  | \$66.50  | 0507F00539: Loaded new rate card into the time tracker application.  |
| 5/31/2007 | King, Langdon       | Sr Associate | United States | Role Redesign   | 3.9   | \$200.00 | \$780.00 | 0507F00744: Mapped roles with more than one custom tcodes to appropriate users.  |
| 5/31/2007 | King, Langdon       | Sr Associate | United States | Role Redesign   | 1.5   | \$200.00 | \$300.00 | 0507F00741: Reviewed IT control point fields for appropriate values.   |
| 5/31/2007 | King, Langdon       | Sr Associate | United States | Role Redesign   | 1.1   | \$200.00 | \$220.00 | 0507F00742: Reviewed tcodes in multiple IT roles.  |
| 5/31/2007 | King, Langdon       | Sr Associate | United States | Role Redesign   | 0.5   | \$200.00 | \$100.00 | 0507F00743: Trained Delphi staff on use of SAP GRC software.   |
| 5/31/2007 | King, Langdon       | Sr Associate | United States | Delphi - Travel | 0.5   | \$200.00 | \$100.00 | 0507F00745: Travel from Dayton (1.0 hrs. * 50%).   |
| 5/31/2007 | Lane, Chris         | Director     | United States | Role Redesign   | 1.0   | \$360.00 | \$360.00 | 0507F00888: Update project plan.   |

| Date      | Name        | Position     | Work Country  | Task Code             | Hours | Rate     | Total    | Description  |
|-----------|-------------|--------------|---------------|-----------------------|-------|----------|----------|--|
| 5/31/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 2.7   | \$95.00  | \$256.50 | 0507F00573: Look up hourly employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability.                   |
| 5/31/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 2.2   | \$95.00  | \$209.00 | 0507F00574: Look up hourly employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability.                   |
| 5/31/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 1.8   | \$95.00  | \$171.00 | 0507F00576: Organize spreadsheet of salaried employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability. |
| 5/31/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 1.1   | \$95.00  | \$104.50 | 0507F00575: Look up hourly employees identified in Watson Wyatt Data Issue 005 in GM PSW, Delphi PSW, and Credited Service System to determine whether not they have vested and if Delphi has a liability.                   |
| 5/31/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.3   | \$95.00  | \$28.50  | 0507F00577: Print-out SAP Employment and Compensation History for employees in an audit selection made by Grant Thornton.  |
| 5/31/2007 | Lim, Jay    | Associate    | United States | HR/Pension Assistance | 0.2   | \$95.00  | \$19.00  | 0507F00578: E-mail Iron Mountain about files received that were ordered by someone and expressed my concern about the number of people who can order files from them under the account.                                      |
| 5/31/2007 | Orf, Anne   | Sr Associate | United States | Project management    | 1.0   | \$120.00 | \$120.00 | 0507F01068: Updates to the draft round 1 testing.  |
| 5/31/2007 | Orf, Darren | Manager      | United States | Project management    | 3.1   | \$280.00 | \$868.00 | 0507F00889: Completed draft version of the aggregated status report for distribution and comment from international community.   |

| Date      | Name                 | Position | Work Country  | Task Code                   | Hours | Rate     | Total    | Description  |
|-----------|----------------------|----------|---------------|-----------------------------|-------|----------|----------|--|
| 5/31/2007 | Orf, Darren          | Manager  | United States | Project management          | 2.3   | \$280.00 | \$644.00 | 0507F00946: Participated in online time tracker demonstration which will be implemented to reduce bankruptcy reporting costs.  |
| 5/31/2007 | Orf, Darren          | Manager  | United States | Project management          | 1.8   | \$280.00 | \$504.00 | 0507F00890: Prepared, compiled and sent 2007 SOX kick-off notification that discussed Final Scope, Kick-off meetings, Budgets, Timelines, Time Tracking, Status Reporting and Project Policies and Procedures. |
| 5/31/2007 | Orf, Darren          | Manager  | United States | Project management          | 1.6   | \$280.00 | \$448.00 | 0507F00947: Discussion with J. Eckroth about proper database table set up to ensure proper support/load of new tool.   |
| 5/31/2007 | Orf, Darren          | Manager  | United States | Project management          | 1.2   | \$280.00 | \$336.00 | 0507F00892: Started project master log of issues and risks for Round 1 validation and began populating.  |
| 5/31/2007 | Orf, Darren          | Manager  | United States | Project management          | 0.7   | \$280.00 | \$196.00 | 0507F00950: Discussion with J. Eckroth about time tracker communications, meetings and status reporting for bankruptcy team.   |
| 5/31/2007 | Orf, Darren          | Manager  | United States | Project management          | 0.4   | \$280.00 | \$112.00 | 0507F00891: Corresponded with S. Keener via email to discuss rate tables for online time tracking tool.  |
| 5/31/2007 | Parakh, Siddarth     | Manager  | United States | Expenditure                 | 2.0   | \$165.00 | \$330.00 | 0507F01577: Revenue SOD compesating cntrols discussion and revisions with Ann Bianco (Delphi SOD Manager).   |
| 5/31/2007 | Reed, Brian          | Manager  | United States | Project management          | 1.0   | \$165.00 | \$165.00 | 0507F00961: Oversight of the project to document key controls based on 2007 controls framework.  |
| 5/31/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | 2.1   | \$165.00 | \$346.50 | 0507F00623: Discussing the testing schedules with Marcus Harris (Delphi), Manish Zaveri (Delphi) and Dennis Wojdyla (PwC).   |

| Date      | Name                 | Position  | Work Country  | Task Code                   | Hours | Rate     | Total    | Description   |
|-----------|----------------------|-----------|---------------|-----------------------------|-------|----------|----------|---|
| 5/31/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.9   | \$165.00 | \$313.50 | 0507F00627: Reviewing last year's workpapers for UK-Stonehouse in order to gain familiarity with the site.  |
| 5/31/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 1.2   | \$165.00 | \$198.00 | 0507F00625: Preparing a brief descriptions of the projects that I worked during the second half of 2007 and inputting them into the time reporting database.  |
| 5/31/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 0.9   | \$165.00 | \$148.50 | 0507F00626: Preparing Change Request template in order to track and manage changes in the scope.  |
| 5/31/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 0.8   | \$165.00 | \$132.00 | 0507F00628: Reviewing E&Y feedback regarding the MVS Audit Guidline and incorporated their comments into the guidline.  |
| 5/31/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 0.7   | \$165.00 | \$115.50 | 0507F00622: Participating in the weekly IT Coordinators conference call with Marcus Harris (Delphi), Manish Zaveri (Delphi), Dennis Wojdyla (PwC) and other IT Coordinators to discuss 2007 SOX management testing. |
| 5/31/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 0.7   | \$165.00 | \$115.50 | 0507F00629: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, and other issues.   |
| 5/31/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT) | 0.6   | \$165.00 | \$99.00  | 0507F00624: Discussing Romania & Austria - GPD testing with Marcus Harris (Delphi) and Bill Garvey (Delphi).  |
| 5/31/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 3.6   | \$110.00 | \$396.00 | 0507F02213: Supporting CARS users via phone/email/Netmeeting.   |
| 5/31/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program         | 1.7   | \$110.00 | \$187.00 | 0507F02211: Update meeting with M Fawcett and C Adams (Delphi) and T Fisher (PwC) regarding the Certus application.   |



| Date      | Name              | Position         | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|-----------|-------------------|------------------|---------------|--------------------------------|-------|----------|----------|---|
| 5/31/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 1.7   | \$110.00 | \$187.00 | 0507F02214: Conference call with H Lynds (Trintech) regarding the CARS system.                                      |
| 5/31/2007 | Shehi, Renis      | Associate        | United States | Certus/CARS Program            | 1.1   | \$110.00 | \$121.00 | 0507F02212: Meeting with T Gilbert and J Gracias (Delphi) regarding the SAP access.                                 |
| 5/31/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                    | 4.2   | \$130.00 | \$546.00 | 0507F00637: Continued Updating testing documentation for control activities 1.2.3.2.3 and 1.2.3.2.6 (both for PN1). |
| 5/31/2007 | Siansi, Cleberson | Sr Associate     | United States | Expenditure                    | 3.7   | \$130.00 | \$481.00 | 0507F00636: Updating testing documentation for control activities 1.2.3.2.3 and 1.2.3.2.6 (both for PN1).           |
| 5/31/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 3.6   | \$135.00 | \$486.00 | 0507F01174: Work on February, April time and expense consolidators, entry of March invoice into GFS.                |
| 5/31/2007 | Stendahl, Subashi | Paraprofessional | United States | Preparation of fee application | 3.4   | \$135.00 | \$459.00 | 0507F01175: Continued Work on February, April time and expense consolidators, entry of March invoice into GFS.      |
| 5/31/2007 | Thomas, Rance     | Associate        | United States | Project management             | 3.6   | \$95.00  | \$342.00 | 0507F00987: Income statement consolidating template and CJV updates.  |
| 5/31/2007 | Thomas, Rance     | Associate        | United States | Project management             | 2.5   | \$95.00  | \$237.50 | 0507F00988: Continued Income statement consolidating template and CJV updates.                                      |
| 5/31/2007 | Thomas, Rance     | Associate        | United States | Project management             | 1.7   | \$95.00  | \$161.50 | 0507F00986: Analysis status meeting with J. Garrett (Delphi).   |
| 5/31/2007 | Tsai, Debby       | Associate        | United States | Project management             | 3.8   | \$95.00  | \$361.00 | 0507F00654: Worked on LCC Audit Fees Report reviewing time flagged as Administrative.                               |
| 5/31/2007 | Tsai, Debby       | Associate        | United States | Project management             | 1.9   | \$95.00  | \$180.50 | 0507F00655: Worked on LCC Audit Fees Report reviewing time flagged as Secretarial.                                  |
| 5/31/2007 | Tsai, Debby       | Associate        | United States | Project management             | 1.1   | \$95.00  | \$104.50 | 0507F00653: Read 2007 Delphi Control Process Overview.  |

| Date      | Name                | Position  | Work Country  | Task Code          | Hours | Rate     | Total    | Description   |
|-----------|---------------------|-----------|---------------|--------------------|-------|----------|----------|---|
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 2.1   | \$165.00 | \$346.50 | 0507F03535: Met with Bill Schultz (Delphi) regarding Internal Audit Deficiencies. |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 1.2   | \$165.00 | \$198.00 | 0507F03534: Conducted a conference with finance staff over knowledge of SOX.      |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 1.1   | \$165.00 | \$181.50 | 0507F03540: Review of new valdiation template Financial Reporting.                |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.8   | \$165.00 | \$132.00 | 0507F03538: Discussion with Karen St. Romain (Delphi) regarding schedule.         |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.8   | \$165.00 | \$132.00 | 0507F03541: Review of new valdiation template for Expenditure.                    |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.6   | \$165.00 | \$99.00  | 0507F03542: Review of new valdiation template for Revenue.                        |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03539: Discussion with Erik Matusky (Delphi) regarding project status.       |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03537: Discussion with Greg Irish (Delphi) regarding upcoming agenda items.  |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03536: Email to international teams drafted regarding prior findings.        |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03543: Review of new valdiation template Employee Cost.                      |
| 5/31/2007 | Vangorder, Kimberly | Manager   | United States | Project management | 0.5   | \$165.00 | \$82.50  | 0507F03544: Review of new valdiation template for Treasury.                       |
| 5/31/2007 | Verma, Siddhant     | Associate | United States | Other              | 4.6   | \$95.00  | \$437.00 | 0507F00665: Reponse to LCC fee audit report.                                      |
| 5/31/2007 | Verma, Siddhant     | Associate | United States | Other              | 3.9   | \$95.00  | \$370.50 | 0507F00666: Continued Reponse to LCC fee audit report.                            |
| 5/31/2007 | Weiss, Matthew      | Associate | United States | Project management | 4.9   | \$120.00 | \$588.00 | 0507F01069: LCC Rejected Fee and Expense Review for Recoverability.               |

| Date  | Name            | Position     | Work Country  | Task Code                   | Hours           | Rate                  | Total   | Description  |
|---|-----------------|--------------|---------------|-----------------------------|-----------------|-----------------------|---|--|
| 5/31/2007   | Weiss, Matthew  | Associate    | United States | Project management          | 4.1             | \$120.00              | \$492.00  | 0507F01070: Continued Delphi - LCC Rejected Fee and Expense Review for Recoverability.   |
| 5/31/2007   | Wojdyla, Dennis | Director     | United States | Packard Testing             | 1.5             | \$260.00              | \$390.00  | 0507F00691: Discuss packard walkthrough comments and mainframe testing procedures at Packard - with Brandon.   |
| 5/31/2007   | Wojdyla, Dennis | Director     | United States | Project Administration (IT) | 1.0             | \$260.00              | \$260.00  | 0507F00690: Reread AS5 final document and apply to testing procedures.   |
| 5/31/2007   | Wojdyla, Dennis | Director     | United States | Project Administration (IT) | 1.0             | \$260.00              | \$260.00  | 0507F00689: IT Corrdinator's meeting.  |
| 5/31/2007   | Woods, Kristy   | Sr Associate | United States | Project management          | 2.2             | \$260.00              | \$572.00  | 0507F01171: Meeting with PMO and Stuart Keener regarding Web Application.  |
| 5/31/2007   | Woods, Kristy   | Sr Associate | United States | Delphi - Travel             | 1.9             | \$260.00              | \$494.00  | 0507F01173: Delphi travel between Chicago and Detroit for Team Meeting to discuss Fee Auditor Response strategy and other related issues. Flight delayed 1 hr. (3.8 hrs. * 50%). |
| 5/31/2007   | Woods, Kristy   | Sr Associate | United States | Project management          | 0.8             | \$260.00              | \$208.00  | 0507F01172: Responded to questions for the summary analysis Delphi professionals are preparing in response to the LCC fee Auditor reports.                                       |
| <b>Total - Sarbanes-Oxley 404 Services for the Fifth Interim Period</b> |                 |              |               |                             | <b>22,409.0</b> | <b>\$3,704,267.45</b> | <b>Blended Rate for the Fifth Interim Period \$165.30</b> |  |

| Date   | Name                | Position     | Work Country  | Task Code                 | Hours | Rate     | Total      | Description  |
|--|---------------------|--------------|---------------|---------------------------|-------|----------|------------|--|
| <b><i>Tax Compliance - Foreign Affiliate Reporting</i></b> |                     |              |               |                           |       |          |            |  |
| 2/12/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 3.0   | \$115.00 | \$345.00   | Delphi ITS Compliance Assistance Loan Staff - Kickoff meeting.   |
| 2/12/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50   | Delphi ITS Compliance Assistance Loan Staff - Kickoff meeting - Insource Overview, Q&A, strategy & planning. |
| 2/12/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50   | Delphi ITS Compliance Assistance Loan Staff - Kickoff meeting - Insource overview.                           |
| 2/12/2007  | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 8.0   | \$160.00 | \$1,280.00 | Kick-off meetings, Delphi loan staff engagement, foreign compliance.   |
| 2/13/2007  | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 6.0   | \$160.00 | \$960.00   | Delphi loan staff engagement - foreign compliance.   |
| 2/14/2007  | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 6.0   | \$160.00 | \$960.00   | Delphi loan staff engagement - foreign compliance.   |
| 2/15/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.7   | \$115.00 | \$310.50   | Delphi ITS Compliance Assistance Loan Staff - preparation of 5471's.   |
| 2/15/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.4   | \$115.00 | \$276.00   | Delphi ITS Compliance Assistance Loan Staff - preparation of 5471's.   |
| 2/15/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 1.9   | \$115.00 | \$218.50   | Delphi ITS Compliance Assistance Loan Staff - 5471 preparation.  |
| 2/15/2007  | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.5   | \$160.00 | \$560.00   | Delphi loan staff engagement - foreign compliance.   |
| 2/16/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$115.00 | \$299.00   | ITS Compliance Assistance Loan Staff - Preparation of 5471's.  |
| 2/16/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.2   | \$115.00 | \$253.00   | ITS Compliance Assistance Loan Staff - 5471 preparation.   |
| 2/16/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 1.2   | \$115.00 | \$138.00   | ITS Compliance Assistance Loan Staff - 5471's.   |
| 2/16/2007  | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 6.0   | \$160.00 | \$960.00   | Delphi internal meetings with ITA staff regarding 2006 compliance, meeting to review new tax software.       |

| Date      | Name                | Position     | Work Country  | Task Code                 | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---------------------------|-------|----------|----------|---|
| 2/19/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$115.00 | \$299.00 | ITS Compliance Assistance Loan Staff - Preparation of 5471's.     |
| 2/19/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.3   | \$115.00 | \$264.50 | ITS Compliance Assistance Loan Staff - 5471 preparation.          |
| 2/19/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 1.6   | \$115.00 | \$184.00 | ITS Compliance Assistance Loan Staff - 5471's.                    |
| 2/20/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.8   | \$115.00 | \$322.00 | ITS Compliance Assistance Loan Staff - Preparation of 5471's.     |
| 2/20/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$115.00 | \$299.00 | ITS Compliance Assistance Loan Staff - 5471 preparation.          |
| 2/20/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 1.1   | \$115.00 | \$126.50 | ITS Compliance Assistance Loan Staff - 5471's.                    |
| 2/20/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 1.0   | \$115.00 | \$115.00 | ITS Compliance Assistance Loan Staff - ITA Status Update meeting. |
| 2/20/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.0   | \$160.00 | \$480.00 | Delphi foreign compliance assistance; prep of forms 5471.         |
| 2/20/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.8   | \$160.00 | \$448.00 | Foreign compliance assistance.                                    |
| 2/20/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.2   | \$160.00 | \$352.00 | Delphi foreign compliance assistance; forms 5471.                 |
| 2/20/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 1.0   | \$160.00 | \$160.00 | Delphi ITA weekly staff meeting.                                  |
| 2/21/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.7   | \$115.00 | \$310.50 | ITS Compliance Assistance Loan Staff - 5471 preparation.          |
| 2/21/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.4   | \$115.00 | \$276.00 | ITS Compliance Assistance Loan Staff - Preparation of 5471's.     |
| 2/21/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.4   | \$115.00 | \$276.00 | ITS Compliance Assistance Loan Staff - 5471's.                    |
| 2/21/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.0   | \$160.00 | \$480.00 | Foreign compliance assistance.                                    |
| 2/21/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.7   | \$160.00 | \$432.00 | Delphi foreign compliance assistance; prep of forms 5471.         |

| Date      | Name                | Position     | Work Country  | Task Code                 | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---------------------------|-------|----------|----------|---|
| 2/21/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.3   | \$160.00 | \$368.00 | Delphi foreign compliance assistance; forms 5471.             |
| 2/22/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 1.0   | \$115.00 | \$115.00 | Meeting with Mike and Don.                                    |
| 2/22/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$115.00 | \$299.00 | ITS Compliance Assistance Loan Staff - 5471 preparation.      |
| 2/22/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.3   | \$115.00 | \$264.50 | ITS Compliance Assistance Loan Staff - Preparation of 5471's. |
| 2/22/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.1   | \$115.00 | \$241.50 | ITS Compliance Assistance Loan Staff - 5471's.                |
| 2/22/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.0   | \$160.00 | \$480.00 | Delphi foreign compliance assistance; prep of forms 5471.     |
| 2/22/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.5   | \$160.00 | \$400.00 | Foreign compliance assistance.                                |
| 2/22/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 1.0   | \$160.00 | \$160.00 | Delphi foreign compliance assistance; forms 5471.             |
| 2/23/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.5   | \$160.00 | \$400.00 | Foreign compliance assistance.                                |
| 2/26/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 3.0   | \$115.00 | \$345.00 | Updating 1st and 2nd pages of various 5471's.                 |
| 2/26/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50 | Updating 5471 for Don VanArsdalen.                            |
| 2/26/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 1.0   | \$115.00 | \$115.00 | Delphi 3rd party Loan Staff.                                  |
| 2/26/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.4   | \$115.00 | \$276.00 | ITS Compliance Assistance Loan Staff - Preparation of 5471's. |
| 2/26/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.4   | \$115.00 | \$276.00 | ITS Compliance Assistance Loan Staff - 5471's.                |
| 2/26/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.2   | \$115.00 | \$253.00 | ITS Compliance Assistance Loan Staff - 5471 preparation.      |
| 2/26/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.0   | \$160.00 | \$480.00 | Delphi foreign compliance assistance; forms 5471.             |
| 2/26/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.7   | \$160.00 | \$432.00 | Delphi foreign compliance assistance; prep of forms 5471.     |

| Date      | Name                | Position     | Work Country  | Task Code                 | Hours | Rate     | Total    | Description   |
|-----------|---------------------|--------------|---------------|---------------------------|-------|----------|----------|---|
| 2/26/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.3   | \$160.00 | \$368.00 | Foreign compliance assistance.                                    |
| 2/27/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 3.0   | \$115.00 | \$345.00 | Updating 5471's for Don VanArsdalen.                              |
| 2/27/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 3.0   | \$115.00 | \$345.00 | Updating 5471's for Mike Shuler.                                  |
| 2/27/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50 | Updating 5471's for Valerie Hartwick.                             |
| 2/27/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50 | ITS Compliance Assistance Loan Staff - Preparation of 5471's.     |
| 2/27/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.0   | \$115.00 | \$230.00 | ITS Compliance Assistance Loan Staff - 5471 preparation.          |
| 2/27/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 1.0   | \$115.00 | \$115.00 | ITS Compliance Assistance Loan Staff - ITA Status Update meeting. |
| 2/27/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.0   | \$160.00 | \$480.00 | Delphi foreign compliance assistance; prep of forms 5471.         |
| 2/27/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.5   | \$160.00 | \$400.00 | Foreign compliance assistance.                                    |
| 2/27/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.0   | \$160.00 | \$320.00 | Delphi foreign compliance assistance; forms 5471.                 |
| 2/27/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 1.0   | \$160.00 | \$160.00 | Delphi weekly ITA status meeting.                                 |
| 2/28/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 3.0   | \$115.00 | \$345.00 | Updating 5471's for Valerie Hartwick.                             |
| 2/28/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50 | Updating 5471's for Mike Shuler.                                  |
| 2/28/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.0   | \$115.00 | \$230.00 | Updating 5471's for Don VanArsdalen.                              |
| 2/28/2007 | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 1.0   | \$115.00 | \$115.00 | Updating 5471's for Tao Kroetsch.                                 |
| 2/28/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$115.00 | \$299.00 | ITS Compliance Assistance Loan Staff - 5471's.                    |
| 2/28/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$115.00 | \$299.00 | ITS Compliance Assistance Loan Staff - 5471 preparation.          |
| 2/28/2007 | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.3   | \$115.00 | \$264.50 | ITS Compliance Assistance Loan Staff - Preparation of 5471's.     |
| 2/28/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.0   | \$160.00 | \$480.00 | Foreign compliance assistance.                                    |

| Date      | Name                | Position     | Work Country  | Task Code                 | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|---------------------------|-------|----------|------------|--|
| 2/28/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 3.0   | \$160.00 | \$480.00   | Delphi foreign compliance assistance; prep of forms 5471.                            |
| 2/28/2007 | Van Arsdalen, Donal | Sr Associate | United States | ITS Compliance Assistance | 2.0   | \$160.00 | \$320.00   | Delphi foreign compliance assistance; forms 5471.                                    |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50   | 0407F0579: REBILL CORRECT RATE - 0307F04134: Updating 5471's for Mike Shuler.        |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$110.00 | \$275.00   | 0307F04126: Updating 5471's for Don VanArsdalen.                                     |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$115.00 | \$287.50   | 0407F0571: REBILL CORRECT RATE - 0307F04126: Updating 5471's for Don VanArsdalen.    |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.5   | \$110.00 | \$275.00   | 0307F04134: Updating 5471's for Mike Shuler.   |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.0   | \$110.00 | \$220.00   | 0307F04127: Updating 5471's for Valerie Hartwick.                                    |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | 2.0   | \$115.00 | \$230.00   | 0407F0572: REBILL CORRECT RATE - 0307F04127: Updating 5471's for Valerie Hartwick.   |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | -2.0  | \$110.00 | (\$220.00) | 0407F0502: CREDIT INCORRECT RATE - 0307F04127: Updating 5471's for Valerie Hartwick. |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | -2.5  | \$110.00 | (\$275.00) | 0407F0509: CREDIT INCORRECT RATE - 0307F04134: Updating 5471's for Mike Shuler.      |
| 3/1/2007  | Battin, Matthew     | Associate    | United States | ITS Compliance Assistance | -2.5  | \$110.00 | (\$275.00) | 0407F0501: CREDIT INCORRECT RATE - 0307F04126: Updating 5471's for Don VanArsdalen.  |
| 3/1/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$110.00 | \$286.00   | 0307F03940: European 5471 preparation.   |
| 3/1/2007  | Shuler, Michael     | Associate    | United States | ITS Compliance Assistance | 2.6   | \$115.00 | \$299.00   | 0407F2670: REBILL CORRECT RATE - 0307F03940: European 5471 preparation.              |